



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Indirect Taxation and Tax administration
Indirect taxes other than VAT

EXCISE DUTY TABLES

Part II Energy products and Electricity

In accordance with the Energy Directive (Council Directive 2003/96/EC)

INCLUDING Natural Gas, Coal and Electricity

Can be consulted on DG TAXUD Web site:

http://ec.europa.eu/taxation_customs/index_en.htm or

"Taxes in Europe" online database:

http://ec.europa.eu/taxation_customs/tedb/taxSearch.html

(Shows the situation as at **01/01/2019**)

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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.

As from 1 January 2007 this publication:

- * covers all EU Member States;*
- * has been divided into three different sections:*

- I** *Alcoholic Beverages*
- II** *Energy products and Electricity*
- III** *Manufactured Tobacco.*

Further to the approval during the Committee on Excise duty of 12 & 13 May 2009, new tables are inserted, as from 1 July 2009, with reduced rates applied by MS in specific sectors on Gas oil, Kerosene, Heavy fuel oil, LPG, Natural Gas, Coal & Coke and Electricity.

This publication aims to provide up-to-date information on Member States main excise duty rates as they apply to typical products. The information is supplied by the respective Member States. The Commission cannot be held responsible for its accuracy or completeness, neither does its publication imply an endorsement by the Commission of those Member States' legal provisions.

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 twice a year.

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:

e-mail TAXUD-C2-TABLES@ec.europa.eu

This document together with general information about the Taxation and Customs Union can be found at:

http://ec.europa.eu/taxation_customs/index_en.htm

For further or more detailed information, please contact directly the Member States concerned (see list of contact persons at the end of this document).

IMPORTANT REMARK

*Concerning transitional arrangements
for the "New member States"
of the European Union*

Council Directive 2003/96/EC – Energy taxation Directive

The energy taxation Directive (2003/96/EC – "energy Directive") was adopted in 2003 and defines the fiscal structures and the levels of taxation to be imposed on energy products and electricity. It replaces, with effect from 1 January 2004, Council Directive 92/81/EEC (on the harmonisation of the structures of excise duties on mineral oils) and Council Directive 92/82/EEC (on the approximation of the rates of excise duties on mineral oils).

The energy Directive is in compliance with Community commitments to integrate environmental concerns into the energy taxation area and will improve the functioning of the Internal Market.

*The 2003 Treaty of Accession¹ provided for transitional arrangements and specific measures for two new Member States². **In addition, two additional Council Directives for specific arrangements were adopted on 29 April 2004 (Directive 2004/74/EC³ and Directive 2004/75/EC⁴).***

*Directive 2004/74/EC amends the energy Directive as regards the possibility **for the Czech Republic, Estonia, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia** to apply temporary exemptions or reductions in the levels of taxation.*

*Directive 2004/75/EC amends the energy Directive as regards the possibility **for Cyprus** to apply temporary exemptions or reductions in the levels of taxation. The period for the temporary measures expired and the Directive is no longer applicable.*

The Treaty of Accession of Bulgaria and Romania to the EU⁵ provided for transitional arrangements and specific measures for the two Member States. The temporary provisions expired at the end of 2012.

¹ OJ L 236, 23.9.2003, p. 17.

² Cyprus and Poland.

³ OJ L 157, 30.4.2004, p.87.

⁴ OJ L 157, 30.4.2004, p.100.

⁵ OJ L 157, 21.06.2005.

UPDATE SITUATION - EXCISE DUTY TABLES

01/01/2019

	AT	BE	BG	CY	CZ	DE	DK	EE	EL	ES	FI	FR	HR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK
<i>Petrol</i>	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
<i>Gas oil</i>	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
<i>Gas oil reduced rate</i>	Y	Y	Y	Y	Y		Y			Y	Y		Y	Y	Y	Y		Y			Y	Y	Y	Y	Y	Y	Y	
<i>Kerosene</i>	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
<i>Kerosene reduced rate</i>			Y	Y	Y	Y	Y			Y		Y			Y		Y	Y			Y	Y	Y	Y	Y	Y		
<i>Heavy Fuel oil</i>	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
<i>Heavy Fuel oil reduced rate</i>							Y				Y										Y			Y	Y			
<i>LPG</i>	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
<i>LPG reduced rate</i>		Y	Y	Y		Y	Y				Y		Y		Y		Y				Y	Y	Y	Y	Y	Y		
<i>Natural gas</i>	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
<i>Natural gas reduced rate</i>		Y	Y				Y				Y				Y		Y			Y	Y	Y	Y	Y	Y	Y		
<i>Coal and Coke</i>	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
<i>Coal and Coke reduced rate</i>		Y					Y				Y													Y	Y			

	AT	BE	BG	CY	CZ	DE	DK	EE	EL	ES	FI	FR	HR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK
<i>Electricity</i>	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
<i>Electricity reduced rate</i>						Y				Y														Y				

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EURO EXCHANGE RATES

Value of National Currency in EUR at the first working day of October ⁶		
Member State	National Currency	Currency value
Bulgaria	BGN	1.9558
Croatia	HRK	7.433
Czech Republic	CZK	25.765
Denmark	DKK	7.4557
Hungary	HUF	323.04
Poland	PLN	4.2796
Romania	RON	4.6605
Sweden	SEK	10.33
United Kingdom	GBP	0.8908

⁶ The exchange rates are retrieved from the ECB website Home›Statistics›Exchange rates› Euro foreign exchange reference rates (<https://www.ecb.europa.eu/stats/exchange/eurofxref/html/index.en.html>).

The Lithuanian litas "LTL" irrevocably fixed as of 1 January 2015 (=3,45280 LTL to 1 euro) – Official Journal L233, 06/08/2014, Council Regulation (EU) No. 851/2014 of 23 July 2014 amending Regulation (EC) No 2866/98.

The Latvian lats "LVL" irrevocably fixed as of 1 January 2014 (=0,702804 LVL to 1 euro) – Official Journal L243, 21/09/2013, Council Regulation (EU) No 870/2013 of 9 July 2013 amending Regulation (EC) No 2866/98

The Estonian kroon "EEK" irrevocably fixed as of 1 January 2011 (=15,6466 EEK to 1 euro) – Official Journal L 196, 28/7/2010, Council Regulation (EU) No 671/2010 of 13 July 2010 amending Regulation (EC) No 2866/98

The Slovak koruna "SKK" irrevocably fixed as of 1 January 2009 (=30,1260 SKK to 1 euro) – Official Journal L 195, 24/7/2008, Council Regulation (EC) No 694/2008 of 8 July 2008 amending Regulation (EC) No 2866/98

The Cyprus pound "CYP" irrevocably fixed as of 1 January 2008(=0,585274 CYP to 1 euro) – Official Journal L 256, 2/10/2007, Council Regulation (EC) No 1135/2007 amending Council Regulation (EC) No 2866/98.

The Maltese lira "MTL" irrevocably fixed as of 1 January 2008 (=0,429300 MTL to 1 euro) – Official Journal L 256, 2/10/2007, Council Regulation (EC) No 1134/2007 amending Council Regulation (EC) No 2866/98.

The Slovenian tolar "SIT" irrevocably fixed as of 1 January 2007 (=239.640 SIT to 1 euro) – Official Journal L 195, 15/7/2006, Council Regulation (EC) No 1086/2006 amending Council Regulation (EC) No 2866/98.

ENERGY PRODUCTS AND ELECTRICITY

IMPORTANT AND GENERAL REMARK For further and complete details concerning the transitional periods and derogations from excise duty for each country and energy product, go through these links to consult the Council Directives 2003/96/EC, 2004/74/EC and 2004/75/EC (*links go to page 3*).

PETROL

		Petrol					
		Leaded			Unlead		
		CN 2710 1131, CN 2710 1151, CN2710 1159			CN 2710 1131, CN 2710 1141, CN 2710 1145, CN 2710 1149		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		421 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			359 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)		
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EUR		NatCurr	EUR	
AT	EUR	With minimum biofuel content of 46 l and sulfur content <=10 mg/kg	554	20	With minimum biofuel content of 46 l and sulfur content <=10 mg/kg	482	20
		With biofuel content of less than 46 l or sulfur content >10 mg/kg	587	20	With biofuel content of less than 46 l or sulfur content >10 mg/kg	515	20
BE	EUR		667.835	21	octane number <95	600.1587	21
				21	octane number 98>x>95	600.1587	21
				21	octane number >=98 - low sulfur and aromatic level	600.1587	21
				21	octane number >=98 - high sulfur and/or aromatic level	615.8684	21
BG	BGN	830	424.3788	20	710	363.0228	20
CY	EUR	421		19	as from 18.12.2018	429	19
CZ	CZK	13,710	532.1172	21	12,840	498.3505	21
DE	EUR	721		19	with a sulphur content not exceeding 10 mg/kg	654.5	19
				19	with a sulphur content exceeding 10 mg/kg	669.8	19
DK	DKK	Energy tax (5 113 DKK) + CO2 tax (421 DKK)	5,534 742.2509	25	Petrol with 4.8% bio petrol: Energy tax (4 265 DKK) + CO2 tax (400 DKK)	4,665 625.6958	25
EE	EUR	563		20	563		20
EL	EUR	681		24	700		24
ES	EUR	505.79		21	503.92		21

		Petrol					
		Leaded			Unlead		
		CN 2710 1131, CN 2710 1151, CN2710 1159			CN 2710 1131, CN 2710 1141, CN 2710 1145, CN 2710 1149		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		421 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			359 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)		
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EUR		NatCurr	EUR	
				21	Unleaded gasoline with less than 98 l.O.	472.69	21
FI	EUR	Not available in Finland	702.5	24	See "General comments"	702.5	24
FR	EUR	VAT is applied to the already charged priced, where the price of each product is valued at an inclusive value that changes each trimester. For this product it is fixed at : 37.9€/HL	715.6	20	idem	682.9	20
HR	HRK		4,500 605.4083	25		3,860 519.3058	25
HU	HUF	If the world market price of crude oil is higher than 50 USD/barrel.(120,000 HUF excise duty + 2,674 HUF strategic stockpilling fee) Leaded petrol is no longer sold in Hungary.	122,674 379.7486	27	If the world market price of crude oil is higher than 50 USD/barrel.(120,000 HUF excise duty + 2,674 HUF strategic stockpilling fee)	122,674 379.7486	27
		If the world market price of crude oil is 50 USD/barrel or less. (125,000 HUF excise duty + 2,674 HUF strategic stockpilling fee) Leaded petrol is no longer sold in Hungary.	127,674 395.2266	27	If the world market price of crude oil is 50 USD/barrel or less. (125,000 HUF excise duty + 2,674 HUF strategic stockpilling fee)	127,674 395.2266	27

		Petrol					
		Leaded			Unlead		
		CN 2710 1131, CN 2710 1151, CN2710 1159			CN 2710 1131, CN 2710 1141, CN 2710 1145, CN 2710 1149		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		421 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			359 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)		
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EUR		NatCurr	EUR	
IE	EUR	Carbon Component €45.87 Non-Carbon Component €541.84	587.71	23	Carbon Component €45.87 Non-Carbon Component €541.84	587.71	23
IT	EUR		728.4	22		728.4	22
LT	EUR		579.24	21		434.43	21
LU	EUR	Since June 1999 leaded petrol is no longer sold in Luxemburg, except for aircrafts.	516.6646	17	>10 mg/kg	464.5846	17
				17	≤10 mg/kg	462.0946	17
LV	EUR		594	21		476	21
MT	EUR		678.18	18		549.38	18
NL	EUR		877.24	21		787.73	21
PL	PLN	not on the market	1,822 425.7407	23	CN27101145 CN27101149 (includes fuel tax)	1,673.21 390.9735	23
				23	CN27101131 CN27101141 (includes fuel tax)	1,940.85 453.512	23
PT	EUR	Leaded petrol is no longer sold in Portugal. ISP=650.00 CSR=87.00 CO2=15.56	765.94	23	ISP=526.64 CSR=87.00 CO2=28.94	642.58	23
RO	RON		2,339.68 502.0234	19		2,038.62 437.4252	19
SE	SEK	Energy tax (4 990 SEK) + CO2 tax (2 620 SEK).	7,610 736.6893	25	Energy tax (4 080 SEK) + CO2 tax (2 620 SEK) = Environmental class 1.	6,700 648.5963	25
				25	Energy tax (2 090 SEK) + CO2 tax (2 620 SEK) = Alcyate based petrol.	4,710 455.9535	25
				25	Energy tax (4 110 SEK) + CO2 tax (2 620 SEK) = Environmental class 2.	6,730 651.5005	25

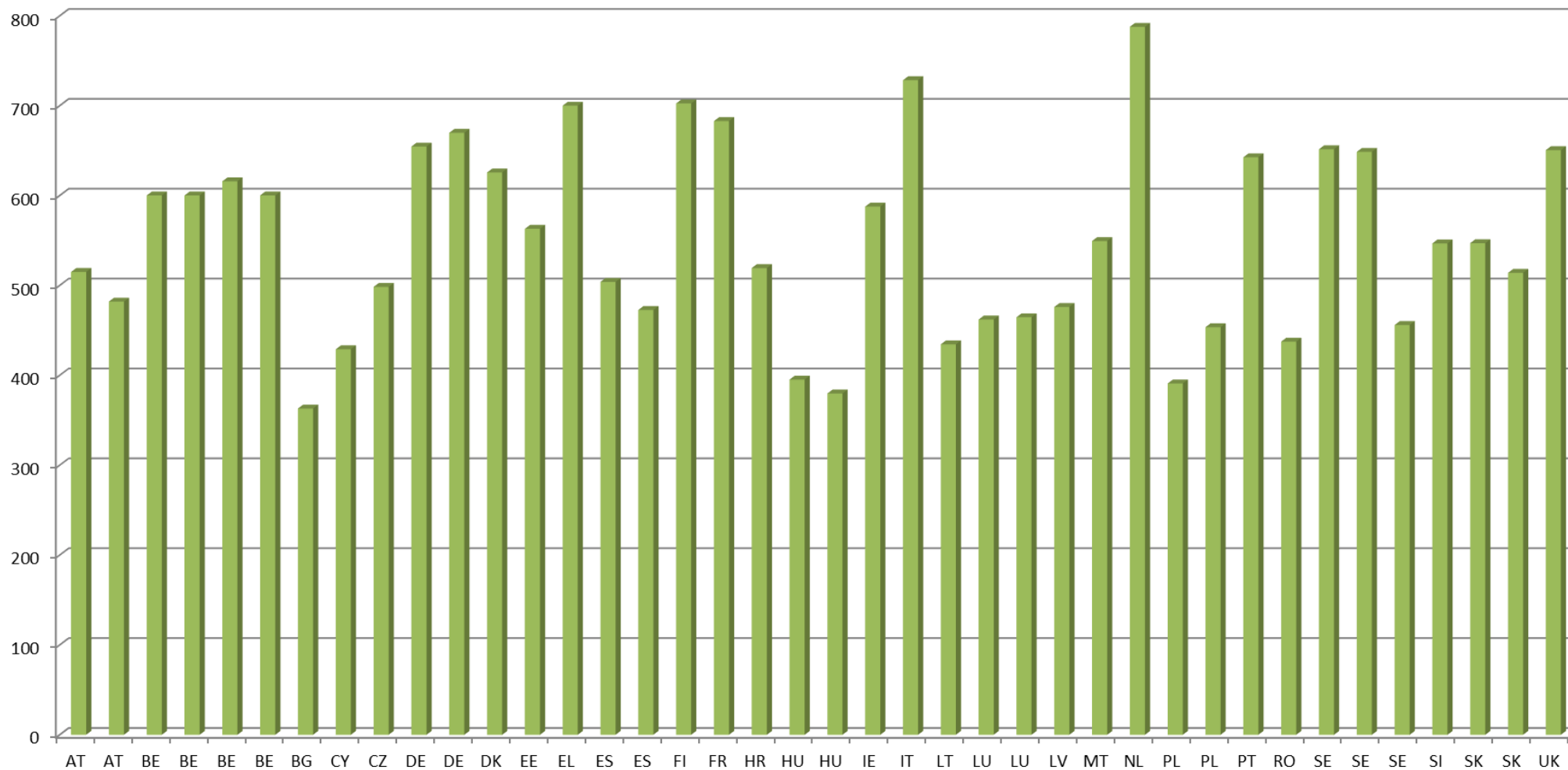
		Petrol			
		Leaded		Unleaded	
		CN 2710 1131, CN 2710 1151, CN2710 1159		CN 2710 1131, CN 2710 1141, CN 2710 1145, CN 2710 1149	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		421 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)		359 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)	
MS	National Currency	Excise duty NatCurr EUR	VAT %	Excise duty NatCurr EUR	VAT %
SI	EUR	Leaded petrol is forbidden for sale in Slovenia. Excise duty 421.61; 12.22 per 1000 liters strategic stockpile on petrol, 7.36 per 1000 liters surcharge on energy end-use efficiency on petrol, 9.11 per 1000 liters surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration on petrol, 39.79 per 1000 liters CO2-tax. 490.09	22	Excise duty 478.29; 12.22 per 1000 liters strategic stockpile on petrol, 7.36 per 1000 liters surcharge on energy end-use efficiency on petrol, 9.11 per 1000 liters surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration on petrol, 39.79 per 1000 liters CO2-tax. 546.77	22
SK	EUR	Leaded petrol is no longer sold in Slovak Republic. Penalties are set out in Article 42 Act No. 98/2004 on the Excise Duty on Mineral Oil as amended. The volume of penalties is based on type of abuse and the decision of Customs Office as well.	20	Petrol without biogenic substance 547	20
			20	Petrol with biogenic substance, if these contain: a) a bioethanol component: from January 1, 2018 of 5.9 % or more, from January 1, 2019 of 6.2 % or more, from January 1, 2020 of 7.4 % 514	20

		Petrol					
		Leaded			Unlead		
		CN 2710 1131, CN 2710 1151, CN2710 1159			CN 2710 1131, CN 2710 1141, CN 2710 1145, CN 2710 1149		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		421 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			359 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)		
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EUR		NatCurr	EUR	
					or more including the biogenic substance of 0.5 % or more b) a biogenic substance: from January 1, 2021 of 1 % or more, from January 1, 2022 of 1.5 % or more		
UK	GBP	676.7	759.6713	20	579.5	650.5534	20

Values in EUR at 01/10/2018

Unleaded Petrol

Situation as at 01/01/2019



Minimum Excise Duty: 359 EUR per 1000 litres

Petrol Additional comments

IMPORTANT AND GENERAL REMARK For further and complete details concerning the transitional periods and derogations from excise duty for each country and energy product, go through these links to consult the Council Directives 2003/96/EC, 2004/74/EC and 2004/75/EC (*links go to page 3*).

GAS OIL

		Gas oil										
		Propellant			Heating fuel for business use			Heating fuel for non-business use				
		CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949				
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		330 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)				
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %		
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR			
AT	EUR	Gasoil with minimum biofuel content of 66 l and sulfur content <=10 mg/kg	397	20	Marked gasoil for heating purpose,with sulfur content <=10 mg/kg	98	20	Marked gasoil for heating purpose,with sulfur content <=10 mg/kg	98	20		
		Gasoil with biofuel content of less than 66 l or sulfur content >10 mg/kg	425	20	Marked gasoil for heating purpose, with sulfur content >10 mg/kg	128	20	Marked gasoil for heating purpose, with sulfur content >10 mg/kg	128	20		
BE	EUR	sulfur content <= 10 mg/kg	600.1586	21	sulfur content <= 10 mg/kg	17.2564	21	sulfur content <= 10 mg/kg	17.2564	21		
		sulfur content > 10 mg/kg	615.8682	21	sulfur content > 10 mg/kg	18.6521	21	sulfur content > 10 mg/kg	18.6521	21		
BG	BGN	646	330.2996	20	646	330.2996	20	646	330.2996	20		
CY	EUR	as from 18.12.2018	400	19	as from 18.12.2018	74.73	19	as from 18.12.2018	74.73	19		
CZ	CZK	424.9951		21	partial tax refund	660	25.6161	21	partial tax refund	660	25.6161	21

		Gas oil									
		Propellant			Heating fuel for business use				Heating fuel for non-business use		
		CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		330 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)				21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)		
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		
DE	EUR	with a sulphur content not exceeding 10 mg/kg	470.4	19	with a sulphur content not exceeding 50 mg/kg	46.01	19	with a sulphur content not exceeding 50 mg/kg	61.35	19	
		with a sulphur content exceeding 10 mg/kg	485.7	19	with a sulphur content exceeding 50 mg/kg	61.01	19	with a sulphur content exceeding 50 mg/kg	76.35	19	
DK	DKK	Gas oil with 6.8% biodiesel: Energy tax (2 742 DKK) + CO2 tax (433 DKK)	3,175 425.8487	25	Energy tax (2 016 DKK) + CO2 tax (465 DKK)	2,481 332.7655	25	Energy tax (2 016 DKK) + CO2 tax (465 DKK)	2,481 332.7655	25	
EE	EUR		493	20		493	20		493	20	
EL	EUR		410	24	A winter period is defined (from 15 October to 30 April each year) during which a reduced rate of 280Eur/1,000 It is applied.	410	24	A winter period is defined (from 15 October to 30 April each year) during which a reduced rate of 280Eur/1,000 It is applied.	410	24	
ES	EUR		379	21		96.71	21		96.71	21	
FI	EUR	See "General comments"	530.2	24		248.8	24		248.8	24	
FR	EUR	VAT is applied to the already charged priced, where the price	594	20	VAT is applied to the already charged priced, where the	156.2	20	idem	156.2	20	

Gas oil										
Propellant					Heating fuel for business use			Heating fuel for non-business use		
CN 2710 1941 <u>to</u> 2710 1949					CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949		
Minimum excise duty adopted by the Council on 27- 10-2003 (Dir. 2003/96/EC)		330 EUR per 1000 litres.			21 EUR per 1000 litres.			21 EUR per 1000 litres.		
		(Annex I of Directive 2003/96/EC)			(Annex I of Directive 2003/96/EC)			(Annex I of Directive 2003/96/EC)		
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
		of each product is valued at an inclusive value that changes each trimester. For this product it is fixed at : 37.22€/HL			price of each product is valued at an inclusive value that changes each trimester. For this product it is fixed at : 37.22€/HL					
HR	HRK	3,060	411.6777	25	423	56.9084	25	423	56.9084	25
HU	HUF	If the world market price of crude oil is higher than 50 USD/barrel.(110,350 HUF excise duty + 2,505 HUF strategic stockpilling fee)	112,855 349.353	27	If the world market price of crude oil is higher than 50 USD/barrel.(110,350 HUF excise duty + 2,505 HUF strategic stockpilling fee)	112,855 349.353	27	If the world market price of crude oil is higher than 50 USD/barrel.(110,350 HUF excise duty + 2,505 HUF strategic stockpilling fee)	112,855 349.353	27
		If the world market price of crude oil is 50 USD/barrel or less.(120,350 HUF excise duty + 2,505 HUF strategic stockpilling fee)	122,855 380.3089	27	If the world market price of crude oil is 50 USD/barrel or less.(120,350 HUF excise duty + 2,505 HUF strategic stockpilling fee)	122,855 380.3089	27	If the world market price of crude oil is 50 USD/barrel or less.(120,350 HUF excise duty + 2,505 HUF strategic stockpilling fee)	122,855 380.3089	27
IE	EUR	Carbon Component €53.30 Non-Carbon Component €425.72	479.02	23	Carbon Component€54.92 Non-Carbon Component €47.36	102.28	13.5	Carbon Component€54.92 Non-Carbon Component €47.36	102.28	13.5

Gas oil									
Propellant				Heating fuel for business use			Heating fuel for non-business use		
CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		330 EUR per 1000 litres.		21 EUR per 1000 litres.		21 EUR per 1000 litres.			
		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)			
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR
IT	EUR		617.4	22		403.21	22		403.21
LT	EUR		347	21		21.14	21		21.14
LU	EUR	> 10 mg/kg	338.3548	17		10	14		10
		≤ 10 mg/kg	335	17			14		
LV	EUR		372	21		56.91	21		56.91
MT	EUR		472.4	18		232.09	18		232.09
NL	EUR		495.69	21		495.69	21		495.69
PL	PLN	includes fuel tax	1,468.61 343.1652	23	232	54.2107	23	232	54.2107
PT	EUR	ISP=343.15 CSR=111.0CO2=31.53	485.68	23	ISP=330.0 CO2=16.95	361.53	13	ISP=330.0 CO2=31.53	361.53

		Gas oil											
		Propellant				Heating fuel for business use				Heating fuel for non-business use			
		CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949			
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		330 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)				21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)				21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			
MS	National Currency	Excise duty			VAT %	Excise duty			VAT %	Excise duty			VAT %
			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR	
RO	RON		1,895.94	406.8104	19		1,895.94	406.8104	19		1,895.94	406.8104	19
SE	SEK	Energy tax (2 480 SEK) + CO2 tax (2 236 SEK) = Environmental class 1.	4,716	456.5344	25	Reduced Energy tax(266.1 SEK). Business use = Heating purposes in the manu facturing process in industry + No CO2 tax is applied in the manu facturing process in industry within the Emission Trading Scheme.	266.1	25.7599	25	Energy tax (887 SEK) + CO2 tax (3 360 SEK).	4,247	411.1326	25
		Energy tax (2 791 SEK) + CO2 tax (2 236 SEK) = Environmental class 2.	5,027	486.6409	25	Reduced Energy tax(266.1 SEK). Business use = Heating purposes in the manu facturing process in industry + CO2 tax (3 360 SEK).	3,626.1	351.0261	25				25
		Energy tax (2 952 SEK) + CO2 tax (2 236 SEK) = Environmental class 3.	5,188	502.2265	25				25				25
SI	EUR	Excise duty 392.72, 11.66 per 1000 liters strategic stockpile on		468.99	22	Excise duty 157.50, 11.66 per 1000 liters strategic stockpile		233.77	22	Excise duty 157.50, 11.66 per 1000 liters strategic stockpile		233.77	22

		Gas oil								
		Propellant		Heating fuel for business use		Heating fuel for non-business use				
		CN 2710 1941 <u>to</u> 2710 1949		CN 2710 1941 <u>to</u> 2710 1949		CN 2710 1941 <u>to</u> 2710 1949				
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		330 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)		21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)		21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)				
MS	National Currency	Excise duty NatCurr EUR		VAT %	Excise duty NatCurr EUR		VAT %	Excise duty NatCurr EUR		VAT %
		gasoil used as propellant, 8.00 per 1000 liters surcharge on energy end-use efficiency on gasoil used as propellant, 9.90 per 1000 liters surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration on gasoil used as propellant, 46.71 per 1000 liters CO2-tax.			on gasoil used for heating purposes, 8.00 per 1000 liters Surcharge on energy end-use efficiency on gasoil used for heating purposes, 9.90 per 1000 liters surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration on gasoil used for heating purposes, 46.71 per 1000 liters CO2-tax.			on gasoil used for heating purposes, 8.00 per 1000 liters surcharge on energy end-use efficiency on gasoil used for heating purposes, 9.90 per 1000 liters Surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration on gasoil used for heating purposes, 46.71 per 1000 liters CO2-tax.		
SK	EUR	Gas oil without biogenic substance								

		Gas oil								
		Propellant			Heating fuel for business use			Heating fuel for non-business use		
		CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		330 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)		
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
		substance of 0.5 % or more b) from January 1, 2021 the biogenic substance accounting for 1 % or more								
UK	GBP	579.5	650.5534	20	111.4	125.0589	20	111.4	125.0589	20

Gas Oil

Gas oil - Industrial/Commercial use (Art.8, except for agriculture)									
Article 8(2)(b): stationary motors					Article 8(2)(c): plant and machinery used in construction, civil engineering and public works			Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway	
CN 2710 1941 to 2710 1949					CN 2710 1941 to 2710 1949			CN 2710 1941 to 2710 1949	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.			21 EUR per 1000 litres.			21 EUR per 1000 litres.	
		(Annex I of Directive 2003/96/EC)			(Annex I of Directive 2003/96/EC)			(Annex I of Directive 2003/96/EC)	
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR
AT	EUR		98	20	No reduction, rate depends on product mixture - see propellant categorie	397	20	No reduction, rate depends on product mixture - see propellant categorie	397
BE	EUR	sulfur content <= 10 mg/kg	22.8845	21	sulfur content <= 10 mg/kg	22.8845	21	sulfur content <= 10 mg/kg	22.8845
		sulfur content > 10 mg/kg	22.8845	21	sulfur content > 10 mg/kg	22.8845	21	sulfur content > 10 mg/kg	22.8845
BG	BGN	646	330.2996	20	646	330.2996	20	646	330.2996
CY	EUR	as from 18.12.2018	74.73	19	as from 18.12.2018	400	19	as from 18.12.2018	400
CZ	CZK	10,950	424.9951	21	10,950	424.9951	21	10,950	424.9951
DE	EUR	if used in a plant with an efficiency of at least 60 %, with a sulphur content not	61.35	19	Standard rate with a sulphur content not exceeding 10 mg/kg	470.4	19	if used for the transfer of freight in seaports, with a sulphur content not exceeding 50 mg/kg	61.35

		Gas oil - Industrial/Commercial use (Art.8, except for agriculture)											
		Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works				Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway			
		CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949			
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)				21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)				21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %			
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR				
		exceeding 50 mg/kg											
		if used in a plant with an efficiency of at least 60 %, with a sulphur content exceeding 50 mg/kg		76.35	19	Standard rate with a sulphur content exceeding 10 mg/kg		485.7	19	if used for the transfer of freight in seaports, with a sulphur content exceeding 50 mg/kg	76.35	19	
DK	DKK	Gas oil with 6.8% biodiesel: Energy tax (2 742 DKK) + CO2 tax (433 DKK)		3,175	425.8487	25	Gas oil with 6.8% biodiesel: Energy tax (2 742 DKK) + CO2 tax (433 DKK)		3,175	425.8487	25		
EE	EUR			493	20			493	20			493	20
EL	EUR	refund: -125 EUR/1,000 lt		285	24			410	24	refund: -125 EUR/1,000 lt		285	24
ES	EUR			96.71	21			96.71	21			96.71	21
FI	EUR			248.8	24			248.8	24			248.8	24

		Gas oil - Industrial/Commercial use (Art.8, except for agriculture)									
		Article 8(2)(b): stationary motors			Article 8(2)(c): plant and machinery used in construction, civil engineering and public works				Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway		
		CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)				21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)		
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		
FR	EUR	idem for VAT	188.2	20	idem	188.2	20	idem	188.2	20	
HU	HUF	1,060	3.2813	27	If the world market price of crude oil is higher than 50 USD/barrel.(110,350 HUF excise duty + 2,505 HUF strategic stockpilling fee)	112,855 349.353	27	If the world market price of crude oil is higher than 50 USD/barrel.(110,350 HUF excise duty + 2,505 HUF strategic stockpilling fee)	112,855 349.353	27	
				27	If the world market price of crude oil is 50 USD/barrel or less.(120,350 HUF excise duty + 2,505 HUF strategic stockpilling fee)	122,855 380.3089	27	If the world market price of crude oil is 50 USD/barrel or less.(120,350 HUF excise duty + 2,505 HUF strategic stockpilling fee)	122,855 380.3089	27	
IE	EUR	Carbon Component€54.92 Non-Carbon Component €47.36	102.28	13.5	Carbon Component€54.92 Non-Carbon Component €47.36	102.28	13.5	Carbon Component€54.92 Non-Carbon Component €47.36	102.28	13.5	
IT	EUR		182.22	22		617.4	22		182.22	22	
LT	EUR		347	21		347	21		347	21	

Gas oil - Industrial/Commercial use (Art.8, except for agriculture)										
Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works				Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway		
CN 2710 1941 to 2710 1949				CN 2710 1941 to 2710 1949				CN 2710 1941 to 2710 1949		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.		21 EUR per 1000 litres.		21 EUR per 1000 litres.		21 EUR per 1000 litres.		
		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
LU	EUR		21.002	17		21.002	17		21.002	17
LV	EUR	56.91 EUR for stationary motors located in free ports	372	21	56.91 EUR for plant and machinery located in free ports	372	21	56.91 EUR for vehicles not intended for use on public roads and located in free ports	372	21
MT	EUR	na		18	na		18	na		18
NL	EUR		495.69	21		495.69	21		495.69	21
PL	PLN	includes fuel tax	1,468.61 343.1652	23	includes fuel tax	1,468.61 343.1652	23	includes fuel tax	1,468.61 343.1652	23
PT	EUR	ISP=107.51 CO2=31.53	139.04	13	ISP=343.15 CSR=111.0 CO2=31.53	485.68	23	ISP=343.15 CSR=111.0 CO2=31.53	485.68	23
RO	RON		1,895.94 406.8104	19		1,895.94 406.8104	19		1,895.94 406.8104	19
SE	SEK	Reduced energy tax in the manufacturing process in industry and in agriculture,	266.1 25.7599	25	Energy tax (887 SEK) + CO2 tax (3 360 SEK).	4,247 411.1326	25	Reduced rate in mining and quarrying. Reduced energy tax (272.8 SEK) + Reduced	1,614.4 156.2827	25

Gas oil - Industrial/Commercial use (Art.8, except for agriculture)							
Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works		Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway	
CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949		CN 2710 1941 <u>to</u> 2710 1949	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.		21 EUR per 1000 litres.		21 EUR per 1000 litres.	
		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)	
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EUR		NatCurr	EUR	
		horticultural and piscicultural works and in forestry (266.1 SEK) + No CO2 tax is applied in the manufacturing process in industry within the Emission Trading Scheme.					CO2 tax (1341.6 SEK) = Environmental class 1.
		Reduced energy tax in the manufacturing process in industry and in agriculture, horticultural and piscicultural works and in forestry (266.1 SEK) + CO2 tax (3 360 SEK).	3,626.1 351.0261	25			Reduced rate in mining and quarrying. Reduced energy tax (307 SEK) + Reduced CO2 tax (1341.6 SEK) = Environmental class 2.
				25			Reduced rate in mining and quarrying. Reduced energy tax (324.7 SEK) + Reduced CO2 tax (1341.6 SEK) =

Gas oil - Industrial/Commercial use (Art.8, except for agriculture)									
Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works			Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway		
CN 2710 1941 to 2710 1949				CN 2710 1941 to 2710 1949			CN 2710 1941 to 2710 1949		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.		21 EUR per 1000 litres.		21 EUR per 1000 litres.		21 EUR per 1000 litres.	
		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)	
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR
								Environmental class 3.	
SI	EUR	Excise duty 196.36, 11.66 per 1000 liters strategic stockpile on gasoil used as propellant, 8.00 per 1000 liters surcharge on energy end-use efficiency on gasoil used as propellant, 9.90 per 1000 liters surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration on gasoil used as propellant, 46.71 per 1000 liters CO2-tax.	272.63	22	Excise duty 196.36, 11.66 per 1000 liters strategic stockpile on gasoil used as propellant, 8.00 per 1000 liters surcharge on energy end-use efficiency on gasoil used as propellant, 9.90 per 1000 liters Surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration on gasoil used as propellant, 46.71 per 1000 liters CO2-tax.	272.63	22	Excise duty 196.36, 11.66 per 1000 liters strategic stockpile on gasoil used as propellant, 8.00 per 1000 liters surcharge on energy end-use efficiency on gasoil used as propellant, 9.90 per 1000 liters surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration on gasoil used as propellant, 46.71 per 1000 liters CO2-tax.	272.63

		Gas oil - Industrial/Commercial use (Art.8, except for agriculture)								
		Article 8(2)(b): stationary motors			Article 8(2)(c): plant and machinery used in construction, civil engineering and public works			Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway		
		CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)		
MS	National Currency	Excise duty NatCurr EUR		VAT %	Excise duty NatCurr EUR		VAT %	Excise duty NatCurr EUR		VAT %
SK	EUR	gas oil without biogenic substance 393		20	gas oil without biogenic substance 393		20	gas oil without biogenic substance 393		20
		gas oil with biogenic substance 368		20	gas oil with biogenic substance 368		20	gas oil with biogenic substance 368		20
UK	GBP	111.4 125.0589		20	111.4 125.0589		20	111.4 125.0589		20

Gas Oil

Per 1000 litres		Gas oil - reduced rates applied in specific sectors									
		CN 2710 1941 <u>to</u> 2710 1949									
Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry			If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry			Article 15(1)(e): reduced rate applied for railways			
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	
		Nat Curr	EUR		Nat Curr	EUR		Nat Curr	EUR		
AT	EUR	No reduction, rate depends on product mixture - see propellant categorie	397	20	n/a		20	n/a		20	
BE	EUR	article 15(3) is used	0	21	0		21	0		21	
BG	BGN		646 330.2996	20			20			20	
CY	EUR		21	19			19	as from 18.12.2018 400		19	
CZ	CZK	partial tax refund - plant production, forestry, pisciculturalworks	6,570 254.9971	21	10,950 424.9951		21	10,950 424.9951		21	
		partial tax refund - animal production	1,450 56.2779	21			21			21	
DE	EUR	with a sulphur content not exceeding 10 mg/kg	255.6	19	with a sulphur content not exceeding 50 mg/kg	46.01	19			19	
		with a sulphur content exceeding 10 mg/kg	270.9	19	with a sulphur content exceeding 50 mg/kg	61.01	19			19	
DK	DKK	Reduced Energy tax (49.36 DKK) +	514.36 68.9888	25	Reduced Energy tax (36.28 DKK) +	501.29 67.2358	25	Only CO2 tax	460 61.6978	25	

Per 1000 litres

Gas oil - reduced rates applied in specific sectors

CN 2710 1941 to 2710 1949

Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry		If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry		Article 15(1)(e): reduced rate applied for railways	
MS	National Currency	Excise duty Nat Curr EUR	VAT %	Excise duty Nat Curr EUR	VAT %	Excise duty Nat Curr EUR	VAT %
		CO2 tax (465 DKK)		CO2 tax (465 DKK)			
EE	EUR	Only for agriculture and fishery 133	20		20		20
EL	EUR	410	24		24		24
ES	EUR	96.71	21	96.71	21	379	21
FI	EUR	248.8	24	248.8	24	248.8	24
FR	EUR	VAT is applied to the already charged priced, where the price of each product is valued at an inclusive value that changes each trimester. For this product it is fixed at : 38.17€/HL 188.2	20	or 156.2€ when fuel used idem for VAT 188.2	20	VAT is applied to the already charged priced, where the price of each product is valued at an inclusive value that changes each trimester. For this product it is fixed at : 38.17€/HL 188.2	20
HR	HRK		25	0 0	25		25
HU	HUF	Via tax refund: refund of the difference between the normal rate and the reduced rate. 19,863 61.4877	27		27	Exemption via tax refund. 0 0	27
IE	EUR	Carbon Component€54.92 102.28 Non-Carbon	13.5	56.31	13.5	Carbon Component€54.92 102.28 Non-Carbon	13.5

Per 1000 litres		Gas oil - reduced rates applied in specific sectors											
		CN 2710 1941 <u>to</u> 2710 1949											
Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry				If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry				Article 15(1)(e): reduced rate applied for railways			
MS	National Currency	Excise duty			VAT %	Excise duty			VAT %	Excise duty			VAT %
		Nat Curr EUR				Nat Curr EUR				Nat Curr EUR			
		Component €47.36								Component €47.36			
IT	EUR	The rate is indicative as Article 15(3) applies in this particular use. 132.82			10	132.82			10	185.22			22
LT	EUR	56			21				21				21
LU	EUR	use of article 15(3) 0			17	0			17	0			17
LV	EUR	55.8			21				21				21
MT	EUR	na			18	na			18	na			18
NL	EUR	495.69			21	495.69			21	495.69			21
PL	PLN	includes fuel tax 1,468.61 343.1652			23				23				23
PT	EUR	ISP=107.51 139.04 CO2=31.53			13				23	ISP=107.51 139.04 CO2=31.53			13
RO	RON	99.498 21.3492			19	1,895.94 406.8104			19	1,895.94 406.8104			19
SE	SEK	Energy tax (2 480 SEK) + Reduced CO2 tax (806 SEK) = Environmental class 1. 3,286 318.1026			25	Reduced Energy tax (266.1 SEK) +CO2 tax (3 360 SEK) = Heating purposes. 3,626.1 351.0261			25	0 0			25
		Energy tax (2 791 SEK) + Reduced CO2 tax (806 SEK) = 3,597 348.2091			25				25				25

Per 1000 litres

Gas oil - reduced rates applied in specific sectorsCN 2710 1941 to 2710 1949

Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry		If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry		Article 15(1)(e): reduced rate applied for railways	
MS	National Currency	Excise duty		Excise duty		Excise duty	
		Nat Curr	EUR	Nat Curr	EUR	Nat Curr	EUR
		VAT %		VAT %		VAT %	
		Environmental class 2.					
		Energy tax (2 952 SEK) + Reduced CO2 tax (806 SEK) = Environmental class 3.					
		3,758	363.7948	25		25	25
SI	EUR	Excise duty 117.82, 11.66 per 1000 liters strategic stockpile on gasoil used as propellant, 8.00 per 1000 liters surcharge on energy end-use efficiency on gasoil used as propellant, 9.90 per 1000 liters surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration on gasoil used as propellant, 46.71 per 1000 liters CO2-tax.		194.09	22		22

Per 1000 litres		Gas oil - reduced rates applied in specific sectors								
		CN 2710 1941 <u>to</u> 2710 1949								
Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry		If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry		Article 15(1)(e): reduced rate applied for railways				
MS	National Currency	Excise duty Nat Curr EUR		VAT %	Excise duty Nat Curr EUR		VAT %	Excise duty Nat Curr EUR		VAT %
SK	EUR	gas oil without biogenic substance	393	20	gas oil without biogenic substance	393	20	gas oil without biogenic substance	393	20
		gas oil with biogenic substance	368	20	gas oil with biogenic substance	368	20	gas oil with biogenic substance	368	20
UK	GBP	111.4	125.0589	20	horticulturaluse only	0 0	20	111.4	125.0589	20

Gas Oil

Per 1000 litres		Gas oil reduced rates applied in specific sectors			
		CN 2710 1941 <u>to</u> 2710 1949			
Reduced tax rates applied according to Directive 2003/96/EC		Article 5: differentiated rates for local public passenger transport (including taxis), waste collection, armed forces and public administration, disabled people, ambulances		Article 7(2): commercial gas oil used as propellant	
MS	National Currency	Excise duty Nat Curr EUR	VAT %	Excise duty Nat Curr EUR	VAT %
AT	EUR	n/a	20	n/a	20
BE	EUR	sulfur content ≤ 10 mg/kg and only for taxis and disabled people 352.5428	21	sulfur content ≤ 10 mg/kg 352.5428	21
CY	EUR	as from 18.12.2018 400	19	as from 18.12.2018 400	19
CZ	CZK	10,950 424.9951	21	10,950 424.9951	21
DE	EUR	if used for local public passenger transport, with a sulphur content not exceeding 10 mg/kg 416.38	19		19
		if used for local public passenger transport, with a sulphur content exceeding 10 mg/kg 431.68	19		19
DK	DKK	N.a.	25	N.a.	25
ES	EUR	379	21	379	21

Per 1000 litres		Gas oil reduced rates applied in specific sectors			
		CN 2710 1941 <u>to</u> 2710 1949			
Reduced tax rates applied according to Directive 2003/96/EC		Article 5: differentiated rates for local public passenger transport (including taxis), waste collection, armed forces and public administration, disabled people, ambulances		Article 7(2): commercial gas oil used as propellant	
MS	National Currency	Excise duty Nat Curr EUR	VAT %	Excise duty Nat Curr EUR	VAT %
FR	EUR	taxis, busses and road transportation can benefit from a refund	20	VAT is applied to the already charged priced, where the price of each product is valued at an inclusive value that changes each trimester. For this product it is fixed at : 38.17€/HL 188.2	20
HR	HRK		25	2,452 329.8803	25
HU	HUF	If the world market price of crude oil is higher than 50 USD/barrel. 112,855 349.353	27	109,355 338.5184	27
		If the world market price of crude oil is 50 USD/barrel or less.(120,350 HUF excise duty + 2,505 HUF strategic stockpiling fee) 122,855 380.3089	27		27
IE	EUR		23	Rate of relief varies depending on cost of fuel. The amount of the repayment will vary in accordance with the average price at which auto-diesel is available for purchase during a repayment period. This will be calculated in accordance with a sliding scale,	23

Per 1000 litres		Gas oil reduced rates applied in specific sectors				
		CN 2710 1941 to 2710 1949				
Reduced tax rates applied according to Directive 2003/96/EC		Article 5: differentiated rates for local public passenger transport (including taxis), waste collection, armed forces and public administration, disabled people, ambulances		Article 7(2): commercial gas oil used as propellant		
MS	National Currency	Excise duty Nat Curr EUR	VAT %	Excise duty Nat Curr EUR	VAT %	
				whereby the maximum amount repayable will be 7.5 cent per litre (when that price is €1.54 per litre or over), and Nil when the price is at or below €1.23 per litre		
IT	EUR	Local public passenger transport.	403.22	22	403.22	22
		Taxis (the refund is reduced by 15%. The resulting amount is reduced by an additional 49.41%.	330	22		22
		Ambulances.	330	22		22
		Gas oil used as propellant by armed forces.	330	22		22
		Gas oil used as heating fuel by armed forces.	21	22		22
LU	EUR	335	17	n/a	17	
MT	EUR	na	18	472.4	18	
NL	EUR	495.69	21	495.69	21	
PT	EUR		23	In force from 2017.01.01. Refund of the difference	485.68 23	

Per 1000 litres

Gas oil reduced rates applied in specific sectorsCN 2710 1941 to 2710 1949

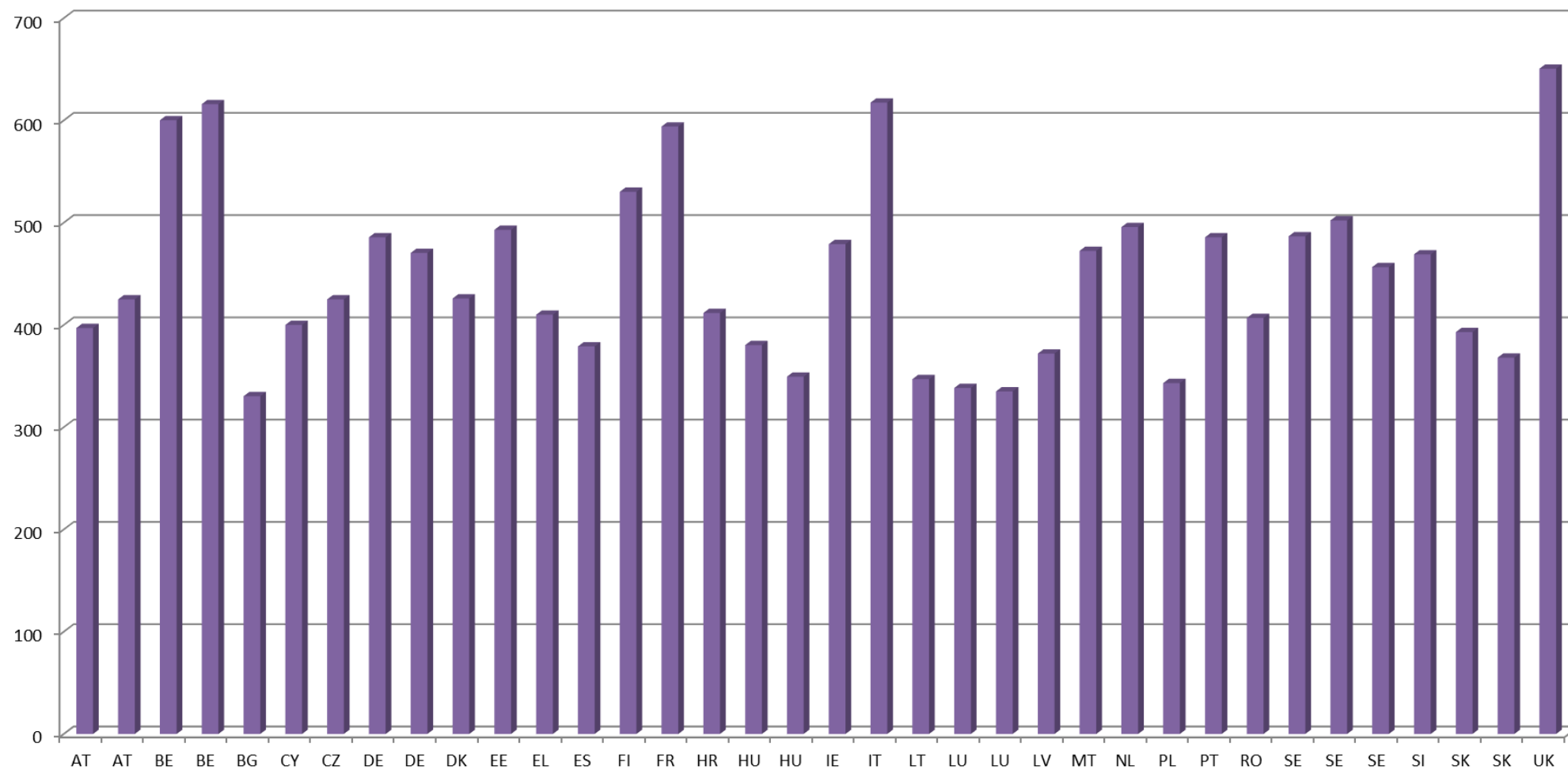
Reduced tax rates applied according to Directive 2003/96/EC		Article 5: differentiated rates for local public passenger transport (including taxis), waste collection, armed forces and public administration, disabled people, ambulances		Article 7(2): commercial gas oil used as propellant	
MS	National Currency	Excise duty Nat Curr EUR	VAT %	Excise duty Nat Curr EUR	VAT %
				between the national and the EC minimum levels of taxation on gas oil. Applied for the carriage of goods for hire or reward, by motor vehicles or articulated vehicle combinations intended exclusively for the carriage of goods by road and with a permissible gross laden weight of not less than 35 tonnes. ISP=343.15 CSR=111.0CO2=31.53	
RO	RON	1,895.94 406.8104	19	1,712.32 367.4112	19
SI	EUR		22	Excise duty 330.00, 11.66 per 1000 liters strategic stockpile on gasoil used as propellant, 8.00 per 1000 liters Surcharge on energy end-use efficiency on gasoil used as propellant, 9.90 per 1000 liters Surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration on gasoil used as propellant, 46.71 per 1000 liters CO2-tax. 406.27	22
SK	EUR	gas oil without biogenic substance 393	20	gas oil without biogenic substance 393	20

Per 1000 litres		Gas oil reduced rates applied in specific sectors			
		CN 2710 1941 <u>to</u> 2710 1949			
Reduced tax rates applied according to Directive 2003/96/EC		Article 5: differentiated rates for local public passenger transport (including taxis), waste collection, armed forces and public administration, disabled people, ambulances		Article 7(2): commercial gas oil used as propellant	
MS	National Currency	Excise duty	VAT %	Excise duty	VAT %
		Nat Curr EUR		Nat Curr EUR	
		gas oil with biogenic substance 368	20	gas oil with biogenic substance 368	20
UK	GBP	not applicable	20	not applicable	20

Values in EUR at 01/10/2018

Gas Oil (propellant)

Situation as at 01/01/2019

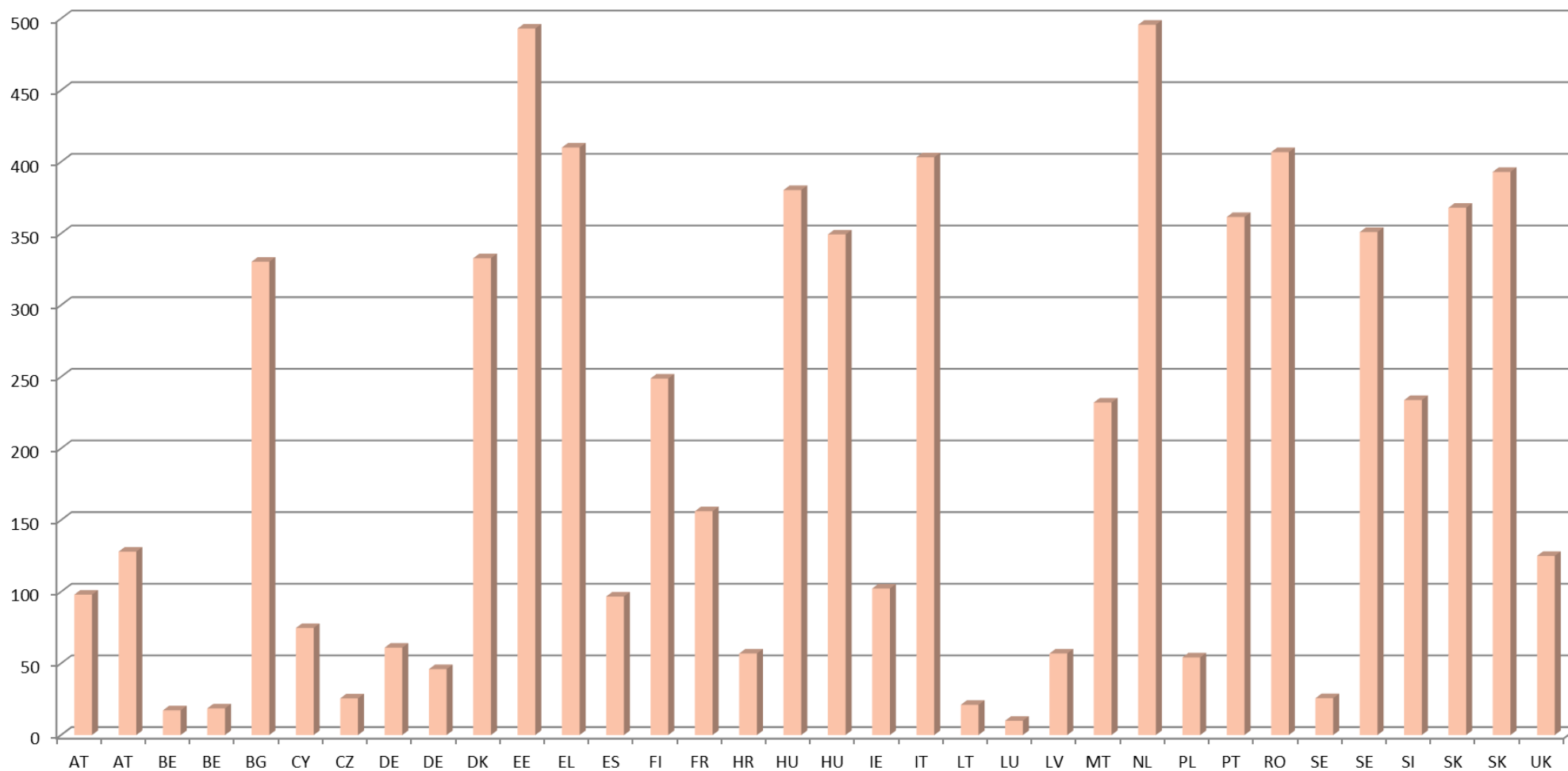


Minimum Excise Duty: 330 EUR per 1000 litres

Values in EUR at 01/10/2018

Gas Oil (heating "business use")

Situation as at 01/01/2019

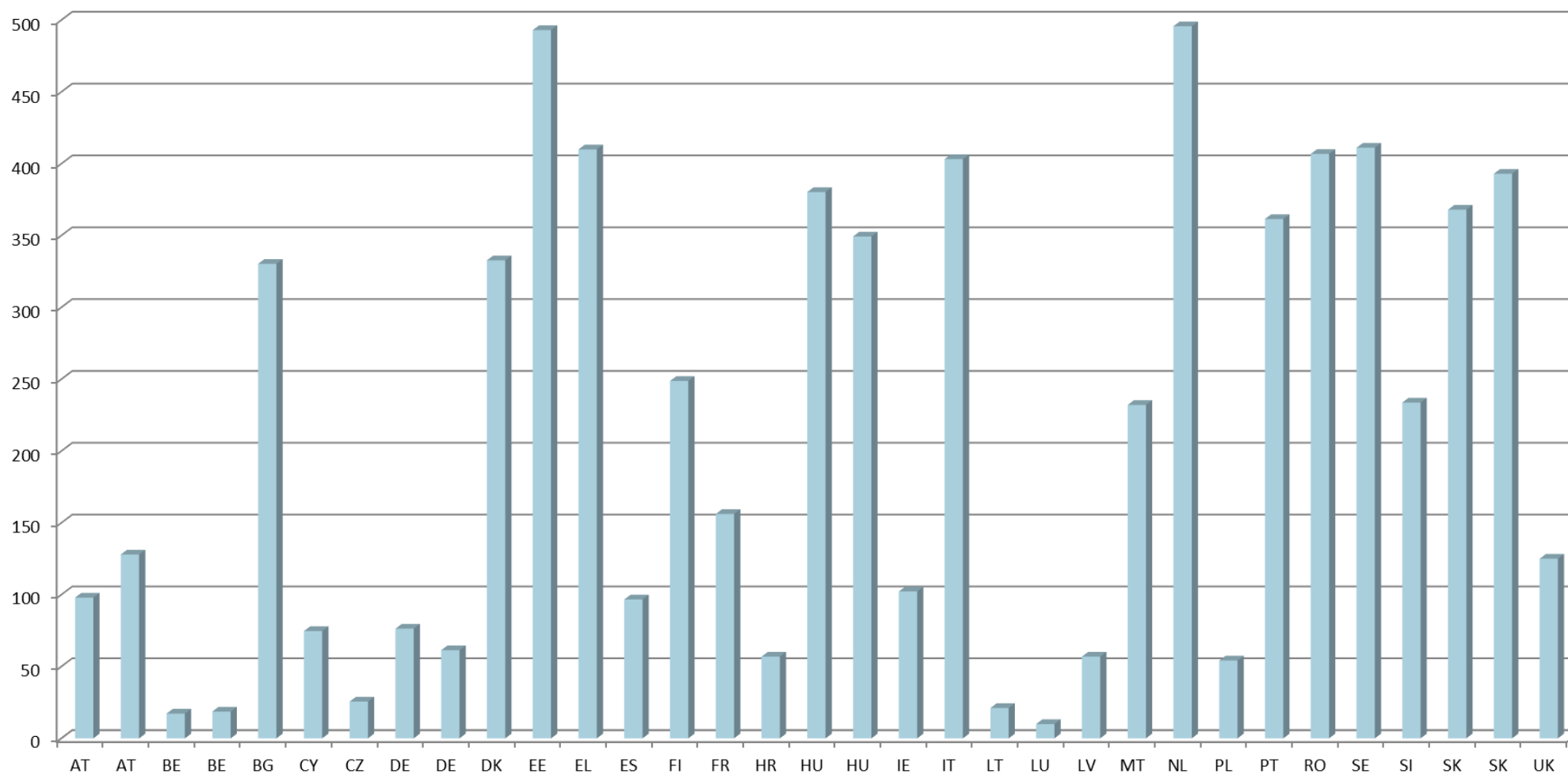


Minimum Excise Duty: 21 EUR per 1000 litres

Values in EUR at 01/10/2018

Gas Oil (heating "non-business use")

Situation as at 01/01/2019



Minimum Excise Duty: 21 EUR per 1000 litres

Gas Oil Additional comments

IMPORTANT AND GENERAL REMARK For further and complete details concerning the transitional periods and derogations from excise duty for each country and energy product, go through these links to consult the Council Directives 2003/96/EC, 2004/74/EC and 2004/75/EC (*links go to page 3*).

KEROSENE

		Kerosene													
		Propellant				Heating fuel for business use				Heating fuel for non-business use					
		CN 2710 1921, 2710 1925				CN 2710 1921, 2710 1925				CN 2710 1921_2710 1925					
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		330 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)				0 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)				0 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)					
		MS		National Currency		Excise duty		VAT %		Excise duty		VAT %			
				NatCurr EUR				NatCurr EUR				NatCurr EUR		VAT %	
AT		EUR		397		20		397		20		397		20	
BE		EUR		632.5307		21		19.558		21		19.558		21	
BG		BGN		646 330.2996		20		646 330.2996		20		646 330.2996		20	
CY		EUR		as from 18.12.2018 400		19		as from 18.12.2018 74.73		19		as from 18.12.2018 74.73		19	
CZ		CZK		10,950 424.9951		21		10,950 424.9951		21		10,950 424.9951		21	
DE		EUR		654.5		19		46.01		19		61.35		19	
DK		DKK		Energy tax (3 090 DKK) + CO2 tax (465 DKK) 3,555 476.8164		25		Energy tax (2 016 DKK) + CO2 tax (465 DKK) 2,481 332.7655		25		Energy tax (2 016 DKK) + CO2 tax (465 DKK) 2,481 332.7655		25	
EE		EUR		330.1		20		330.1		20		330.1		20	

		Kerosene									
		Propellant			Heating fuel for business use			Heating fuel for non-business use			
		CN 2710 1921, 2710 1925			CN 2710 1921, 2710 1925			CN 2710 1921_2710 1925			
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		330 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			0 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			0 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		
EL	EUR		410	24	A winter period is defined (from 15 October to 30 April each year) during which a reduced rate of 280Eur/1,000 It is applied.	410	24	A winter period is defined (from 15 October to 30 April each year) during which a reduced rate of 280Eur/1,000 It is applied.	410	24	
ES	EUR		378	21		78.71	21		78.71	21	
FI	EUR		763.5	24		763.5	24		763.5	24	
FR	EUR	VAT is applied to the already charged priced, where the price of each product is valued at an inclusive value that changes each trimester. For this product it is fixed at : 37.79€/HL	397.9	20	VAT is applied to the already charged priced, where the price of each product is value at an inclusive valued that changes each trimester. For this product it is fixed at : 37.79€/HL	152.5	20	idem	152.5	20	
HR	HRK		2,660 357.8636	25		1,752 235.7056	25		1,752 235.7056	25	
HU	HUF	If the world market price of crude oil is higher than 50 USD/barrel.(124,200	126,432 391.3819	27	If the world market price of crude oil is higher than 50 USD/barrel.(124,200	126,432 391.3819	27	If the world market price of crude oil is higher than 50 USD/barrel.(124,200	126,432 391.3819	27	

		Kerosene											
		Propellant				Heating fuel for business use				Heating fuel for non-business use			
		CN 2710 1921, 2710 1925				CN 2710 1921, 2710 1925				CN 2710 1921_2710 1925			
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		330 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)				0 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)				0 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			
MS	National Currency	Excise duty NatCurr EUR			VAT %	Excise duty NatCurr EUR			VAT %	Excise duty NatCurr EUR			VAT %
		HUF excise duty + 2,232 HUF strategic stockpilling fee)				HUF excise duty + 2,232 HUF strategic stockpilling fee)				HUF excise duty + 2,232 HUF strategic stockpilling fee)			
		If the world market price of crude oil is 50 USD/barrel or less. (129,200 HUF excise duty + 2,232 HUF strategic stockpilling fee)	131,432	406.8598	27	If the world market price of crude oil is 50 USD/barrel or less. (129,200 HUF excise duty + 2,232 HUF strategic stockpilling fee)	131,432	406.8598	27	If the world market price of crude oil is 50 USD/barrel or less. (129,200 HUF excise duty + 2,232 HUF strategic stockpilling fee)	131,432	406.8598	27
IE	EUR	Carbon Component 479.02 €53.30 Non-Carbon Component €425.72			13.5	50.73			13.5	50.73			13.5
IT	EUR	337.49			22	337.49			22	337.49			22
LT	EUR	330.17			21	330.17			21	330.17			21
LU	EUR	330			17	10			14	10			14
LV	EUR	372			21	56.91			21	56.91			21
MT	EUR	472.4			18	na			18	na			18

		Kerosene											
		Propellant				Heating fuel for business use				Heating fuel for non-business use			
		CN 2710 1921, 2710 1925				CN 2710 1921, 2710 1925				CN 2710 1921_2710 1925			
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		330 EUR per 1000 litres.				0 EUR per 1000 litres.				0 EUR per 1000 litres.			
		(Annex I of Directive 2003/96/EC)				(Annex I of Directive 2003/96/EC)				(Annex I of Directive 2003/96/EC)			
MS	National Currency	Excise duty			VAT	Excise duty			VAT	Excise duty			VAT
		NatCurr	EUR	%		NatCurr	EUR	%		NatCurr	EUR	%	
NL	EUR		495.69	21			495.69	21			495.69	21	
PL	PLN	CN27101925 (includes fuel tax)	1,950.4	455.7435	23	CN27101921	232	54.2107	23	CN27101921	232	54.2107	23
		CN27101921 (includes fuel tax)	1,576.7	368.4223	23	CN27101925	1,822	425.7407	23	CN27101925	1,822	425.7407	23
PT	EUR	ISP=337.59 CO2=31.26		368.85	23	ISP=337.59 CO2=31.26		368.85	23	ISP=337.59 CO2=31.26		368.85	23
RO	RON		2,179.28	467.6065	19		1,837.17	394.2002	19		1,837.17	394.2002	19
SE	SEK	Energy tax (2 480 SEK) + CO2 tax (2 236 SEK) = Environmental class 1.	4,716	456.5344	25	Reduced Energy tax(266.1 SEK). Business use = Heating purposes in the manu facturing process in industry + No CO2 tax is applied in the manu facturing process in industry within the Emission Trading Scheme.	266.1	25.7599	25	Energy tax (887 SEK) + CO2 tax (3 360 SEK).	4,247	411.1326	25
		Energy tax (2 791 SEK) + CO2 tax (2 236 SEK) =	5,027	486.6409	25	Reduced Energy tax(266.1 SEK). Business use =	3,626.1	351.0261	25				25

		Kerosene									
		Propellant			Heating fuel for business use			Heating fuel for non-business use			
		CN 2710 1921, 2710 1925			CN 2710 1921, 2710 1925			CN 2710 1921_2710 1925			
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		330 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			0 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			0 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		
		Environmental class 2.			Heating purposes in the manu facturing process in industry + CO2 tax (3 360 SEK).						
		Energy tax (2 952 5,188 502.2265 SEK) + CO2 tax (2 236 SEK) = Environmental class 3.		25			25			25	
SI	EUR	Excise duty 330.00, 9.13 per 1000 liters surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration, 43,25 per 1000 liters CO2-tax.		382.38	22	Excise duty 21.00, 9.13 per 1000 liters surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration, 43,25 per 1000 liters CO2-tax.		73.38	22	Excise duty 21.00, 9.13 per 1000 liters surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration, 43,25 per 1000 liters CO2-tax.	
SK	EUR			481.31	20			481.31	20		
UK	GBP	579.5 650.5534		20	Indicative rate only as this use is not taxable. Kerosene carries a nil rate of duty (fully rebated)		111.4 125.0589	20	Indicative rate only as this use is not taxable. Kerosene carries a nil rate of duty (fully rebated)		114.4 128.4268

Kerosene							
Propellant				Heating fuel for business use		Heating fuel for non-business use	
CN 2710 1921, 2710 1925				CN 2710 1921, 2710 1925		CN 2710 1921_2710 1925	
Minimum excise duty adopted by the Council on 27- 10-2003 (Dir. 2003/96/EC)		330 EUR per 1000 litres.		0 EUR per 1000 litres.		0 EUR per 1000 litres.	
		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)	
MS	National Currency	Excise duty NatCurr EUR	VAT %	Excise duty NatCurr EUR	VAT %	Excise duty NatCurr EUR	VAT %
				when used as a heating fuel		when used as a heating fuel	

Kerosene

Kerosene - Industrial/Commercial use (Art.8, except for agriculture)									
Article 8(2)(b): stationary motors					Article 8(2)(c): plant and machinery used in construction, civil engineering and public works			Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway	
CN 2710 1941 to 2710 1949					CN 2710 1941 to 2710 1949			CN 2710 1941 to 2710 1949	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.			21 EUR per 1000 litres.			21 EUR per 1000 litres.	
		(Annex I of Directive 2003/96/EC)			(Annex I of Directive 2003/96/EC)			(Annex I of Directive 2003/96/EC)	
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR
AT	EUR		397	20		397	20		397
BE	EUR		22.8845	21		22.8845	21		22.8845
BG	BGN	646	330.2996	20	646	330.2996	20	646	330.2996
CY	EUR	as from 18.12.2018	74.73	19	as from 18.12.2018	400	19	as from 18.12.2018	400
CZ	CZK	10,950	424.9951	21	10,950	424.9951	21	10,950	424.9951
DE	EUR		61.35	19	Standard rate	654.5	19	Standard rate	654.5
DK	DKK	Energy tax (3 090 DKK) + CO2 tax (465 DKK)	3,555 476.8164	25	Energy tax (3 090 DKK) + CO2 tax (465 DKK)	3,555 476.8164	25	Energy tax (3 090 DKK) + CO2 tax (465 DKK)	3,555 476.8164

		Kerosene - Industrial/Commercial use (Art.8, except for agriculture)											
		Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works				Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway			
		CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949			
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)				21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)				21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			
MS	National Currency	Excise duty			VAT %	Excise duty			VAT %	Excise duty			VAT %
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
EE	EUR		330.1		20		330.1		20		330.1		20
EL	EUR		410		24		410		24		410		24
ES	EUR		378		21		378		21		378		21
FI	EUR		763.5		24		763.5		24		763.5		24
FR	EUR	n.a.	397.9		20	n.a.	397.9		20	n.a.	397.9		20
HU	HUF	If the world market price of crude oil is higher than 50 USD/barrel.(124,200 HUF excise duty + 2,232 HUF strategic stockpilling fee)	126,432	391.3819	27	If the world market price of crude oil is higher than 50 USD/barrel.(124,200 HUF excise duty + 2,232 HUF strategic stockpilling fee)	126,432	391.3819	27	If the world market price of crude oil is higher than 50 USD/barrel.(124,200 HUF excise duty + 2,232 HUF strategic stockpilling fee)	126,432	391.3819	27
		If the world market price of crude oil is 50 USD/barrel or less. (129,200 HUF excise duty + 2,232	131,432	406.8598	27	If the world market price of crude oil is 50 USD/barrel or less. (129,200 HUF excise duty + 2,232	131,432	406.8598	27	If the world market price of crude oil is 50 USD/barrel or less. (129,200 HUF excise duty + 2,232	131,432	406.8598	27

		Kerosene - Industrial/Commercial use (Art.8, except for agriculture)							
		Article 8(2)(b): stationary motors			Article 8(2)(c): plant and machinery used in construction, civil engineering and public works			Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway	
		CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)	
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR
		HUF strategic stockpilling fee)			HUF strategic stockpilling fee)			HUF strategic stockpilling fee)	
IE	EUR	50.73		23	50.73		23	50.73	
IT	EUR	The rate is indicative as the product is not used in this particular use.		337.49	22	The rate is indicative as the product is not used in this particular use.		337.49	22
LT	EUR	330.17		21	330.17		21	330.17	
LU	EUR	21.002		17	21.002		17	21.002	
LV	EUR	56.91 EUR for stationary motors located in free ports		372	21	56.91 EUR for plant and machinery located in free ports		372	21
MT	EUR	na		18	na		18	na	
NL	EUR	495.69		21	495.69		21	495.69	

Kerosene - Industrial/Commercial use (Art.8, except for agriculture)											
Article 8(2)(b): stationary motors					Article 8(2)(c): plant and machinery used in construction, civil engineering and public works				Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway		
CN 2710 1941 <u>to</u> 2710 1949					CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.			21 EUR per 1000 litres.				21 EUR per 1000 litres.		
		(Annex I of Directive 2003/96/EC)			(Annex I of Directive 2003/96/EC)				(Annex I of Directive 2003/96/EC)		
		Excise duty		VAT %	Excise duty		VAT %		Excise duty		VAT %
		NatCurr	EUR		NatCurr	EUR			NatCurr	EUR	
PL	PLN	CN27101921 (includes fuel tax)	1,950.4 455.7435	23	CN27101921 (includes fuel tax)	1,950.4 455.7435	23		CN27101921 (includes fuel tax)	1,950.4 455.7435	23
PT	EUR	ISP=113.18 CO2=31.26	144.44	13	ISP=337.59 CO2=31.26	368.85	23		ISP=337.59 CO2=31.26	368.85	23
RO	RON		2,179.28 467.6065	19		2,179.28 467.6065	19			2,179.28 467.6065	19
SE	SEK	Reduced energy tax in the manufacturing process in industry and in agriculture, horticultural and piscicultural works and in forestry (266.1 SEK) + No CO2 tax is applied in the manufacturing process in industry within the Emission Trading Scheme.	266.1 25.7599	25	Energy tax (887 SEK) + CO2 tax (3360 SEK).	4,247 411.1326	25		Reduced rate in mining and quarrying. Reduced energy tax (272.8 SEK) + Reduced CO2 tax (1341.6 SEK) = Environmental class 1.	1,614.4 156.2827	25
		Reduced energy tax in the manufacturing process in industry and in agriculture,	3,626.1 351.0261	25			25		Reduced rate in mining and quarrying. Reduced energy tax (307 SEK) + Reduced	1,648.6 159.5934	25

		Kerosene - Industrial/Commercial use (Art.8, except for agriculture)								
		Article 8(2)(b): stationary motors		Article 8(2)(c): plant and machinery used in construction, civil engineering and public works		Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway				
		CN 2710 1941 <u>to</u> 2710 1949		CN 2710 1941 <u>to</u> 2710 1949		CN 2710 1941 <u>to</u> 2710 1949				
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)		21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)		21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)				
MS	National Currency	Excise duty NatCurr EUR		VAT %	Excise duty NatCurr EUR		VAT %	Excise duty NatCurr EUR		VAT %
		horticultural and piscicultural works and in forestry (266.1 SEK) + CO2 tax (3 360 SEK).						CO2 tax (1341.6 SEK) = Environmental class 2.		
				25			25	Reduced rate in mining and quarrying. Reduced energy tax (324.7 SEK) + Reduced CO2 tax (1341.6 SEK) = Environmental class 3. 1,666.3 161.3069		25
SI	EUR	Excise duty 196.36, 9.13 per 1000 liters surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration, 43,25 per 1000 liters CO2-tax. 248.74		22	Excise duty 196.36, 9.13 per 1000 liters surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration, 43,25 per 1000 liters CO2-tax. 248.74		22	Excise duty 196.36, 9.13 per 1000 liters surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration, 43,25 per 1000 liters CO2-tax. 248.74		22
SK	EUR	481.31		20	481.31		20	481.31		20

Kerosene - Industrial/Commercial use (Art.8, except for agriculture)									
Article 8(2)(b): stationary motors					Article 8(2)(c): plant and machinery used in construction, civil engineering and public works			Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway	
CN 2710 1941 <u>to</u> 2710 1949					CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.			21 EUR per 1000 litres.			21 EUR per 1000 litres.	
		(Annex I of Directive 2003/96/EC)			(Annex I of Directive 2003/96/EC)			(Annex I of Directive 2003/96/EC)	
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR
UK	GBP	111.4	125.0589	20	111.4	125.0589	20	111.4	125.0589

Kerosene

Per 1000 litres		Kerosene reduced rates applied in specific sectors					
		CN 2710 1921, CN 2710 1925					
Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry			If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry		
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %
		Nat Curr	EUR		Nat Curr	EUR	
AT	EUR		397	20	n/a		20
BE	EUR	article 15(3) is used	0	21		0	21
BG	BGN	646	330.2996	20			20
CY	EUR		21	19			19
CZ	CZK	partial tax refund - plant production, forestry, pisciculturalworks	6,570	254.9971	21	10,950	424.9951
		partial tax refund - animal production	1,450	56.2779	21		21
		partial tax refund - B30 - plant production, forestry, pisciculturalworks	4,135	160.489	21		21
		partial tax refund B30 - animal production	1,515	58.8007	21		21
DE	EUR	Standard rate	654.5	19			19
DK	DKK	Reduced Energy tax (55.62 DKK) + CO2 tax (465 DKK)	520.62	69.8285	25	Reduced Energy tax (36.29 DKK) + CO2 tax (465 DKK)	501.29
EE	EUR		330.1	20			20
EL	EUR		410	24			24
ES	EUR		378	21		378	21

Per 1000 litres

Kerosene reduced rates applied in specific sectors

CN 2710 1921, CN 2710 1925

Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry			If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry		
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %
		Nat Curr	EUR		Nat Curr	EUR	
FI	EUR		763.5	24		763.5	24
FR	EUR		397.9	20	n.a.	397.9	20
HR	HRK	2,660	357.8636	25			25
HU	HUF	If the world market price of crude oil is higher than 50 USD/barrel. (124,200 HUF excise duty + 2,232 HUF strategic stockpiling fee)	126,432 391.3819	27	If the world market price of crude oil is higher than 50 USD/barrel. (124,200 HUF excise duty + 2,232 HUF strategic stockpiling fee)	126,432 391.3819	27
		If the world market price of crude oil is 50 USD/barrel or less. (129,200 HUF excise duty + 2,232 HUF strategic stockpiling fee)	131,432 406.8598	27	If the world market price of crude oil is 50 USD/barrel or less. (129,200 HUF excise duty + 2,232 HUF strategic stockpiling fee)	131,432 406.8598	27
IE	EUR		50.73	13.5			23
IT	EUR	The rate is indicative as the product is not used in this particular use.	337.49	22			22
LT	EUR		330.17	21			21
LU	EUR		21.002	17	n/a		17
LV	EUR		372	21			21
MT	EUR	na		18	na		18
NL	EUR		495.69	21		495.69	21

Per 1000 litres

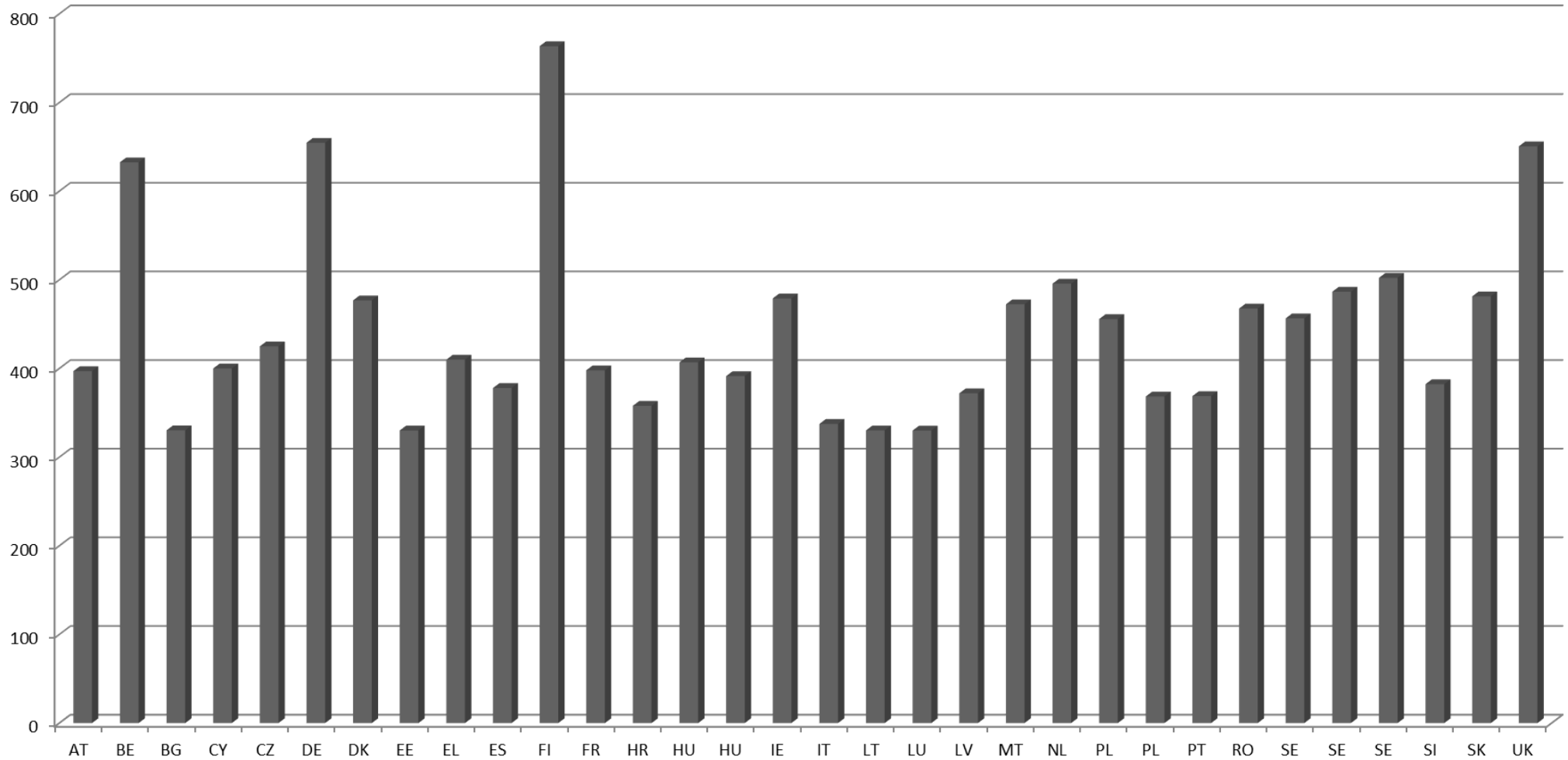
Kerosene reduced rates applied in specific sectors

CN 2710 1921, CN 2710 1925

Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry			If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry		
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %
		Nat Curr	EUR		Nat Curr	EUR	
PL	PLN	CN27101921 (includes fuel tax)	1,950.4 455.7435	23			23
PT	EUR	ISP=113.18 CO2=31.26	144.44	13			23
RO	RON	2,179.28	467.6065	19	2,179.28	467.6065	19
SE	SEK	Energy tax (2 480 SEK) + Reduced CO2 tax (806 SEK) = Environmental class 1.	3,286 318.1026	25	Reduced Energy tax (266.1 SEK) +CO2 tax (3 360 SEK) = Heating purposes.	3,626.1 351.0261	25
		Energy tax (2 791 SEK) + Reduced CO2 tax (806 SEK) = Environmental class 2.	3,597 348.2091	25			25
		Energy tax (2 952 SEK) + Reduced CO2 tax (806 SEK) = Environmental class 3.	3,758 363.7948	25			25
SI	EUR	Excise duty 117.82, 9.13 per 1000 liters surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration, 43,25 per 1000 liters CO2-tax.	170.2	22			22

Per 1000 litres		Kerosene reduced rates applied in specific sectors					
		CN 2710 1921, CN 2710 1925					
Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry		If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry			
MS	National Currency	Excise duty Nat Curr	EUR	VAT %	Excise duty Nat Curr	EUR	VAT %
SK	EUR	481.31		20	481.31		20
UK	GBP	111.4	125.0589	20	not applicable		20

Kerosene (propellant)



HEAVY FUEL OIL

		Heavy fuel oil							
		Heating fuel for business use			Heating fuel for non-business use				
		CN 2710 1961 <u>to</u> CN 2710 1969			CN 2710 1961 <u>to</u> CN 2710 1969				
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		15 EUR per 1000 kg (Annex I of Directive 2003/96/EC)			15 EUR per 1000 kg (Annex I of Directive 2003/96/EC)				
MS	National Currency	Excise duty	Nat Curr	EUR	VAT %	Excise duty	Nat Curr	EUR	VAT %
AT	EUR			60	20			60	20
BE	EUR	for the production of electricity		16.346	21			16.346	21
		other use than for the production of electricity		16.346	21				21
BG	BGN		400	204.5199	20		400	204.5199	20
CY	EUR			15	19			15	19
CZ	CZK		472	18.3194	21		472	18.3194	21
DE	EUR			25	19			25	19
DK	DKK	Energy tax (2 284 DKK) + CO2 tax (556 DKK)	2,840	380.9166	25	Energy tax (2 284 DKK) + CO2 tax (556 DKK)	2,840	380.9166	25
EE	EUR			58	20			58	20
		Density on 15 °C is below 900 kg/m3, viscosity on 40°C is smaller 5mm2/s and sulfur content is below 0.5 mass%		559	20	Density on 15 °C is below 900 kg/m3, viscosity on 40°C is smaller 5mm2/s and sulfur content is below 0.5 mass%		559	20
EL	EUR			38	24			38	24
ES	EUR			15	21			15	21
FI	EUR			275.1	24			275.1	24
FR	EUR	Idem		139.5	20	idem		139.5	20
HR	HRK		160	21.5256	25		160	21.5256	25
HU	HUF		117,486	363.6887	27		117,486	363.6887	27
		Oil under CN code 2710 19 61 - with a sulphur content <=1 % and a viscosity above 4.5mm2/s at 40° C - and in respect of	6,141	19.01	27	Oil under CN code 2710 19 61 - with a sulphur content <=1 % and a viscosity above 4.5mm2/s at 40° C - and in respect of	6,141	19.01	27

		Heavy fuel oil									
		Heating fuel for business use				Heating fuel for non-business use					
		CN 2710 1961 <u>to</u> CN 2710 1969				CN 2710 1961 <u>to</u> CN 2710 1969					
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		15 EUR per 1000 kg (Annex I of Directive 2003/96/EC)				15 EUR per 1000 kg (Annex I of Directive 2003/96/EC)					
MS	National Currency	Excise duty			VAT %	Excise duty			VAT %		
			Nat Curr	EUR			Nat Curr	EUR			
		distillation testing, the quantity of the portion distilled up to a temperature of 250° C does not exceed 25% and the quantity of the portion distilled up to a temperature of 350° C does not exceed 80% and the density is above 860 kg/ m3 at 15° C (in other cases the amount of duty is HUF 116,000.00).				distillation testing, the quantity of the portion distilled up to a temperature of 250° C does not exceed 25% and the quantity of the portion distilled up to a temperature of 350° C does not exceed 80% and the density is above 860 kg/ m3 at 15° C (in other cases the amount of duty is HUF 116,000.00).					
		Oil under CN code 2710 19 63, 2710 19 65 and 2710 19 69 – with a sulphur content >1% and a viscosity above 4.5mm2/s at 40° C and in respect of distillation testing, the quantity of the portion distilled up to a temperature of 250° C does not exceed 25% and the quantity of the portion distilled up to a temperature of 350° C does not exceed 80% and the density is above 860 kg/ m3 at 15° C (in other cases the amount of duty is HUF 116,000.00).	41,486	128.4237	27	Oil under CN code 2710 19 63, 2710 19 65 and 2710 19 69 – with a sulphur content >1% and a viscosity above 4.5mm2/s at 40° C and in respect of distillation testing, the quantity of the portion distilled up to a temperature of 250° C does not exceed 25% and the quantity of the portion distilled up to a temperature of 350° C does not exceed 80% and the density is above 860 kg/ m3 at 15° C (in other cases the amount of duty is HUF 116,000.00).	41,486	128.4237	27		
IE	EUR	Carbon Component €62.75 Non-Carbon Component €15.00			77.67	13.5	Carbon Component €62.75 Non-Carbon Component €15.00			77.67	13.5
IT	EUR	With a sulphur content <1%.			31.39	22	With a sulphur content <1%.			64.24	22
		With a with a sulphur content >1%.			63.75	22	With a sulphur content >1%.			128.27	22
LT	EUR				15.06	21				15.06	21
LU	EUR				15	14				15	14
LV	EUR				15.65	21				15.65	21
MT	EUR				39	18				39	18
NL	EUR				37.17	21				37.17	21
PL	PLN	64			14.9547	23	64			14.9547	23
PT	EUR	ISP=29.92 CO2=39.44 55.09 EUR if sulphur content =<1% ISP=15.65 CO2=39.44			69.36	13	ISP=29.92 CO2=39.44 55.09 EUR if sulphur content =<1% ISP=15.65 CO2=39.44			69.36	13
RO	RON	73.31			15.7301	19	73.31			15.7301	19

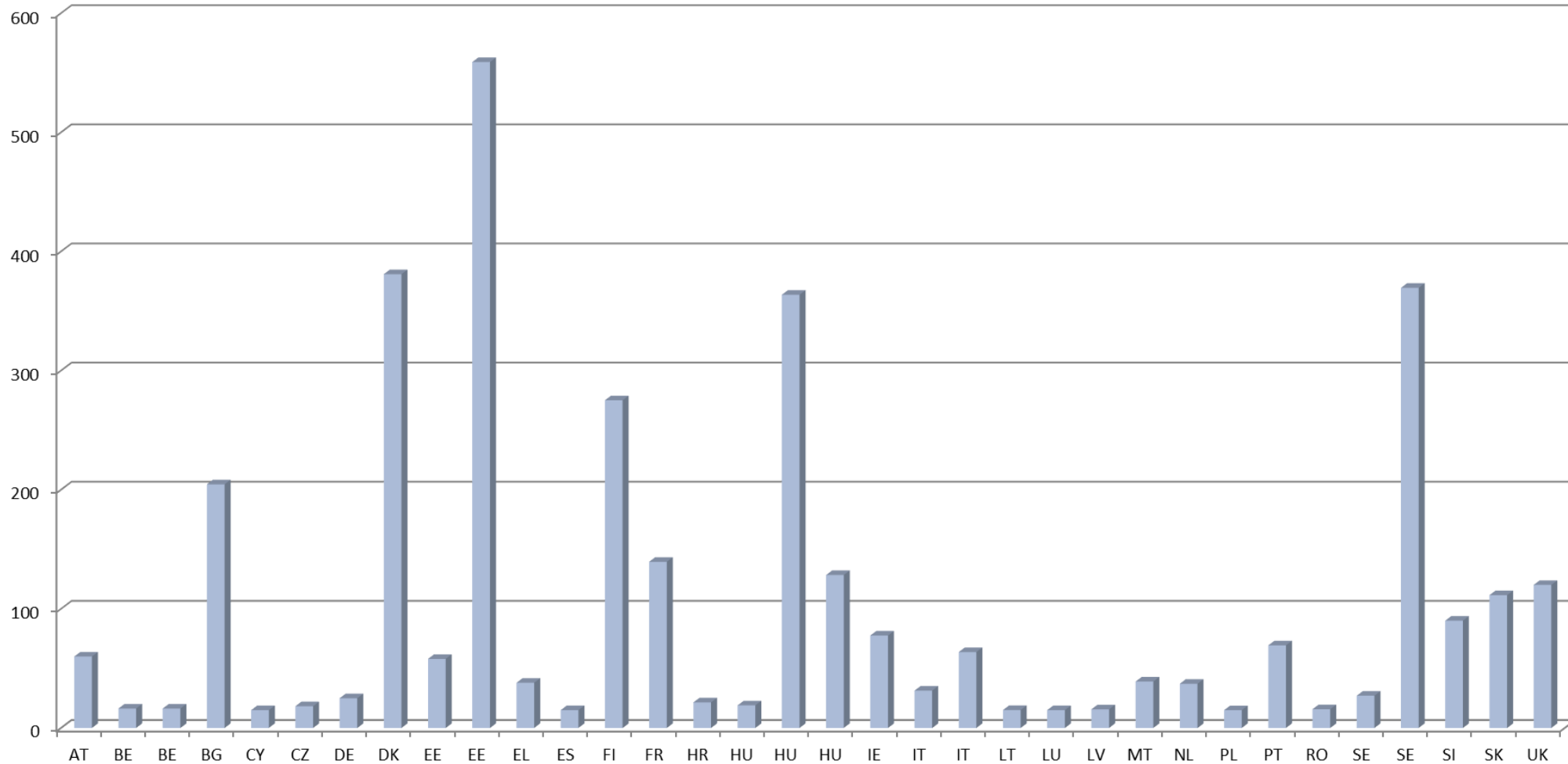
		Heavy fuel oil								
		Heating fuel for business use				Heating fuel for non-business use				
		CN 2710 1961 <u>to</u> CN 2710 1969				CN 2710 1961 <u>to</u> CN 2710 1969				
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		15 EUR per 1000 kg (Annex I of Directive 2003/96/EC)				15 EUR per 1000 kg (Annex I of Directive 2003/96/EC)				
MS	National Currency	Excise duty			VAT %	Excise duty			VAT %	
			Nat Curr	EUR			Nat Curr	EUR		
SE	SEK	Reduced Energy tax (280.1 SEK). Business use = Heating purposes in the manu facturing process in industry + No CO2 tax is applied in the manu facturing process in industry within the Emission Trading Scheme.	280.1	27.1152	25	Energy tax (933.7 SEK) + CO2 tax (3 536.8 SEK).	4,470.5	432.7686	25	
		Reduced Energy tax (280.1 SEK). Business use = Heating purposes in the manu facturing process in industry + CO2 tax (3 536.8 SEK).	3,816.9	369.4966	25				25	
SI	EUR	Excise duty 15.02, 8.82 per 1000 kilos surcharge on energy end-use efficiency, 10.92 per 1000 kilos surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration, 55.36 per 1000 kilos CO2-tax.		90.12	22	Excise duty 15.02, 8.82 per 1000 kilos surcharge on energy end-use efficiency, 10.92 per 1000 kilos surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration, 55.36 per 1000 kilos CO2-tax.		90.12	22	
SK	EUR			111.5	20			111.5	20	
UK	GBP		107	120.1194	20		107	120.1194	20	

Heavy fuel oil

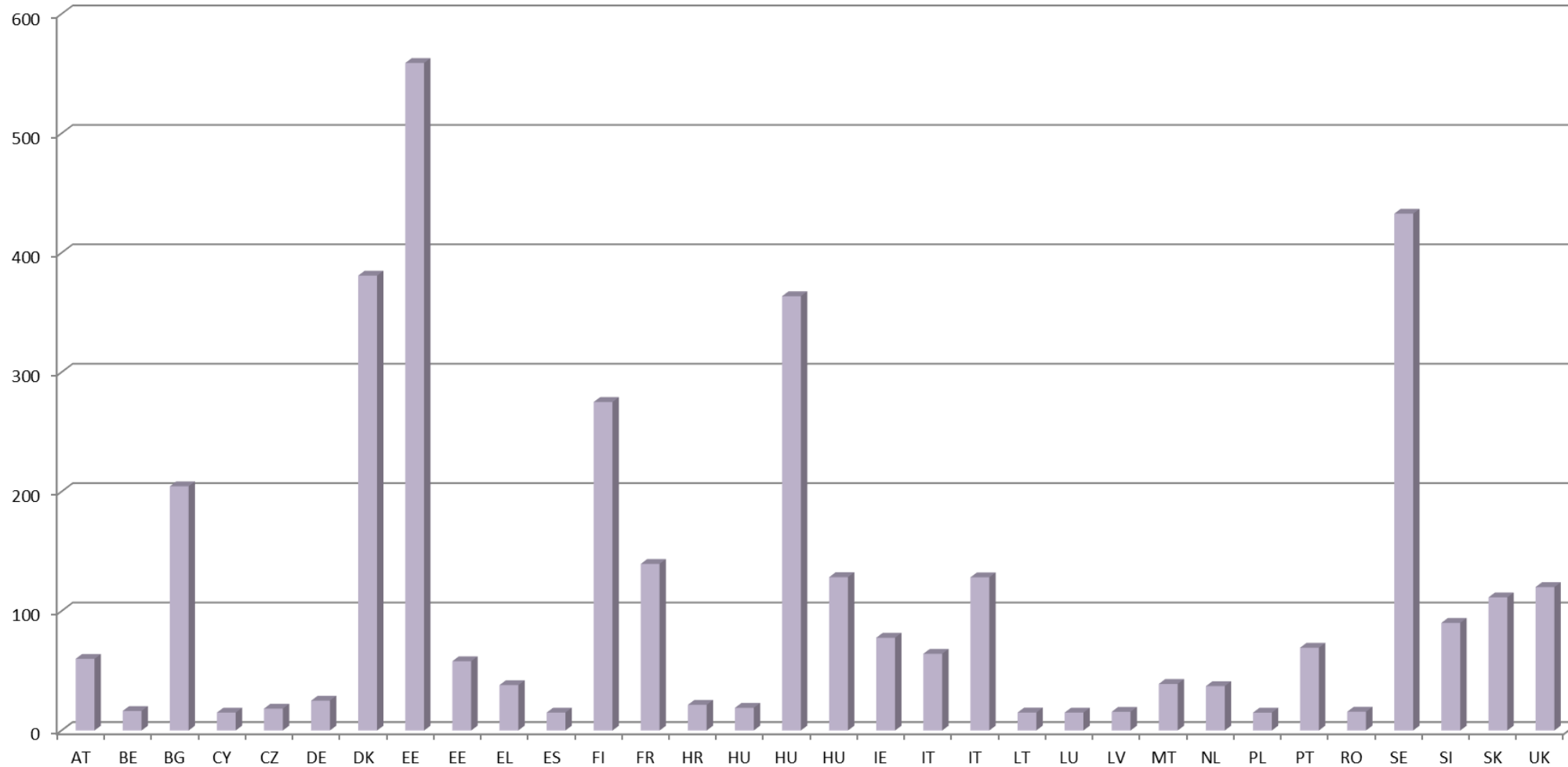
Per 1000 kg		Heavy fuel oil reduced rates applied in specific sectors	
Reduced tax rates applied according to Directive 2003/96/EC		If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry	
MS	National Currency	Excise duty Nat Curr	EUR VAT %
AT	EUR	n/a	20
BE	EUR		21
CZ	CZK	472	21
DK	DKK	Reduced Energy tax (41.11 DKK) + CO2 tax (556 DKK)	25
EE	EUR	58	20
		Density on 15 °C is below 900 kg/m3, viscosity on 40°C is smaller 5mm2/s and sulfur content is below 0.5 mass%	20
ES	EUR	15	21
FI	EUR	275.1	24
FR	EUR	less a refund of 1.85€/100kg VAT is applied to the already charged priced, where the price of each product is valued at an inclusive value that changes each trimester. For this product it is fixed at : 36.35 or 27.96€/10kg depending on the level of sulfur	20
HU	HUF	117,486	27
		Oil under CN code 2710 19 61 - with a sulphur content <=1 % and a viscosity above 4.5mm2/s at 40° C - and in respect of distillation testing, the quantity of the portion distilled up to a temperature of 250° C does not exceed 25% and the quantity of the portion distilled up to a temperature of 350° C does not exceed 80% and the density is above 860 kg/ m3 at 15° C	27

Per 1000 kg		Heavy fuel oil reduced rates applied in specific sectors	
Reduced tax rates applied according to Directive 2003/96/EC		If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry	
MS	National Currency	Excise duty	VAT %
		Nat Curr EUR	
		(in other cases the amount of duty is HUF 116,000.00).	
		Oil under CN code 2710 19 63, 2710 19 65 and 2710 19 69 – with a sulphur content >1% and a viscosity above 4.5mm2/s at 40° C and in respect of distillation testing, the quantity of the portion distilled up to a temperature of 250° C does not exceed 25% and the quantity of the portion distilled up to a temperature of 350° C does not exceed 80% and the density is above 860 kg/ m3 at 15° C (in other cases the amount of duty is HUF 116,000.00).	27
IE	EUR	Horticultural use only 57.15	23
LU	EUR	n/a	17
LV	EUR	15.65	21
MT	EUR	na	18
NL	EUR	37.17	21
PL	PLN	exemption	23
RO	RON	73.31 15.7301	19
SE	SEK	Reduced Energy tax (280.1 SEK) + CO2 tax (3 536.8 SEK) = Heating purposes. 3,816.9 369.4966	25
SK	EUR	111.5	20
UK	GBP	107 120.1194	20

Heavy Fuel Oil (heating "business use")



Heavy Fuel Oil (heating "non-business use")



LIQUEFIED PETROLEUM GAS (LPG)

		Liquefied Petroleum Gas								
		Propellant		Heating fuel for business use		Heating fuel for non-business use				
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		CN 2711 12 11 to CN 2711 19 00, CN 2711 29 00		CN 2711 12 11 to CN 2711 19 00		CN 2711 12 11 to CN 2711 19 00				
		125 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)		0 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)		0 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)				
MS	Nat Curr	Excise duty NatCurr EUR		VAT %	Excise duty NatCurr EUR		VAT %	Excise duty NatCurr EUR		VAT %
AT	EUR	261		20	43		20	43		20
BE	EUR	article 15(1)(i) is used 0		21	butane (CN code 2711 13) 18.6397		21	butane (CN code 2711 13) 18.6397		21
				21	propane (CN code 2711 12) 18.9097		21	propane (CN code 2711 12) 18.9097		21
				21	other 0		21	other 0		21
BG	BGN	340 173.8419		20	0 0		20	0 0		20
CY	EUR	125		19	0		19	0		19
				19			19	Delivery of LPG in cylinders is charged with VAT rate 5%. 0		5

		Liquefied Petroleum Gas											
		Propellant				Heating fuel for business use			Heating fuel for non-business use				
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		CN 2711 12 11 to CN 2711 19 00, CN 2711 29 00				CN 2711 12 11 to CN 2711 19 00			CN 2711 12 11 to CN 2711 19 00				
		125 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)				0 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)			0 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)				
MS	Nat Curr	Excise duty			VAT %	Excise duty			VAT %	Excise duty			VAT %
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
CZ	CZK	3,933	152.6489	21		0	0	21		0	0		21
DE	EUR		226.06	19			45.45	19			60.6		19
DK	DKK	Energy tax (3 438 DKK) + CO2 tax (524 DKK)	3,962	531.4055	25	Energy tax (2 585 DKK) + CO2 tax (520 DKK)	3,105	416.4599	25	Energy tax (2 585 DKK) + CO2 tax (520 DKK)	3,105	416.4599	25
EE	EUR			193	20			86.17	20			86.17	20
EL	EUR			430	24			60	24			60	24
ES	EUR			57.47	21			15	21			15	21
FI	EUR			280.1	24			280.1	24			280.1	24
FR	EUR	VAT is applied to the already charged priced, where the price of each		207.1	20	idem		159	20	idem		159	20

		Liquefied Petroleum Gas								
		Propellant		Heating fuel for business use		Heating fuel for non-business use				
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		CN 2711 12 11 to CN 2711 19 00, CN 2711 29 00		CN 2711 12 11 to CN 2711 19 00		CN 2711 12 11 to CN 2711 19 00				
		125 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)		0 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)		0 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)				
MS	Nat Curr	Excise duty NatCurr EUR		VAT %	Excise duty NatCurr EUR		VAT %	Excise duty NatCurr EUR		VAT %
		product is valued at an inclusive value that changes each trimester. For this product it is fixed at : 42.2€/100kg								
HR	HRK	100 13.4535		25	100 13.4535		25	100 13.4535		25
HU	HUF	95,800 296.5577		27	95,800 296.5577		27	95,800 296.5577		27
IE	EUR	Carbon Component 176.32 €60.08 Non-Carbon Component €116.24		23	60.08		13.5	60.08		13.5
IT	EUR	267.77		22	18.99		22	189.94		22
LT	EUR	304.1		21	0		21	0		21

		Liquefied Petroleum Gas											
		Propellant				Heating fuel for business use				Heating fuel for non-business use			
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		CN 2711 12 11 to CN 2711 19 00, CN 2711 29 00				CN 2711 12 11 to CN 2711 19 00				CN 2711 12 11 to CN 2711 19 00			
		125 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)				0 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)				0 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)			
MS	Nat Curr	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %			
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR				
LU	EUR	art. 15, i)	101.64	8		10	8		10		8		
LV	EUR		244	21		0	21		0		21		
MT	EUR		38.94	18		38.94	18		38.94		18		
NL	EUR		344.13	21		344.13	21		344.13		21		
PL	PLN	includes fuel tax	834.61 195.0206	23	the national rate is expressed in PLN per Gigajoule 1,28 PLN/GJ = 0,2968 EUR/GJ (average conversion rate 1kg = 46 MJ)	58.88 13.7583	23	the national rate is expressed in PLN per Gigajoule 1,28 PLN/GJ = 0,2968 EUR/GJ (average conversion rate 1kg = 46 MJ)	58.88 13.7583		23		
PT	EUR	ISP=133.56 CSR=123.0 CO2=36.98	293.54	23	ISP=133.56 CSR=123.0 CO2=36.98	293.54	23	ISP=133.56 CSR=123.0 CO2=36.98	293.54		23		

		Liquefied Petroleum Gas								
		Propellant			Heating fuel for business use			Heating fuel for non-business use		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)	CN 2711 12 11 to CN 2711 19 00, CN 2711 29 00			CN 2711 12 11 to CN 2711 19 00			CN 2711 12 11 to CN 2711 19 00			
	125 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)			0 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)			0 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)			
MS	Nat Curr	Excise duty NatCurr EUR		VAT %	Excise duty NatCurr EUR		VAT %	Excise duty NatCurr EUR		VAT %
RO	RON	626.84 134.5006		19	554.7 119.0216		19	554.7 119.0216		19
				19			19	Excise duty for liquid petroleum gas used in household consumption is 0 EUR per 1,000 kg. Through liquid petroleum gases used in household consumption is understand the liquid petroleum gases, distributed in gas cylinders. The gas cylinders are those bottles with a capacity up to maximum 12.5 kg. The		19

Liquefied Petroleum Gas										
Propellant				Heating fuel for business use				Heating fuel for non-business use		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)	CN 2711 12 11 to CN 2711 19 00, CN 2711 29 00			CN 2711 12 11 to CN 2711 19 00				CN 2711 12 11 to CN 2711 19 00		
	125 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)			0 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)				0 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)		
MS	Nat Curr	Excise duty NatCurr EUR		VAT %	Excise duty NatCurr EUR		VAT %	Excise duty NatCurr EUR		VAT %
								regime is applying from 1st of January 2004.		
SE	SEK	Energy tax (0 SEK) + CO2 tax (3 535 SEK). 3,535 342.2072		25	Reduced Energy tax (342 SEK). Business use = Heating purposes in the manufacturing process in industry + No CO2 tax is applied in the manufacturing process in industry within the Emission Trading Scheme. 342 33.1075		25	Energy tax (1 140 SEK) + CO2 tax (3 535 SEK). 4,675 452.5653		25
				25	Reduced Energy tax (342 SEK). Business use = 3,877 375.3146		25			25

Liquefied Petroleum Gas								
Propellant				Heating fuel for business use		Heating fuel for non-business use		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		CN 2711 12 11 to CN 2711 19 00, CN 2711 29 00		CN 2711 12 11 to CN 2711 19 00		CN 2711 12 11 to CN 2711 19 00		
		125 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)		0 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)		0 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)		
MS	Nat Curr	Excise duty		Excise duty		Excise duty		VAT %
		NatCurr	EUR	NatCurr	EUR	NatCurr	EUR	
				Heating purposes in the manufacturing process in industry + CO2 tax (3 535 SEK).				
SI	EUR	Excise duty 127.50 per 1000 kilos, surcharge on energy end-use efficiency 10.23 per 1000 kilos, surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration 12.67 per 1000 kilos, 50.17 per	200.57	22	Surcharge on energy end-use efficiency 10.23 per 1000 kilos, surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration 12.67 per 1000 kilos, 50.17 per 1000 kilos CO2-tax.	73.07	22	22

Liquefied Petroleum Gas								
Propellant				Heating fuel for business use			Heating fuel for non-business use	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)	CN 2711 12 11 to CN 2711 19 00, CN 2711 29 00			CN 2711 12 11 to CN 2711 19 00			CN 2711 12 11 to CN 2711 19 00	
	125 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)			0 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)			0 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)	
MS	Nat Curr	Excise duty NatCurr EUR		VAT %	Excise duty NatCurr EUR		VAT %	Excise duty NatCurr EUR
		1000 kilos CO2-tax.						
SK	EUR	182		20	0		20	0
UK	GBP	316.1 354.8575		20	13.4 15.043		20	not applicable

Liquefied Petroleum Gas (LPG)

Liquefied Petroleum Gas - Industrial/Commercial use (Art.8, except for agriculture)									
Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works			Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway		
CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.		21 EUR per 1000 litres.		21 EUR per 1000 litres.		21 EUR per 1000 litres.	
		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)	
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR
AT	EUR		261	20		261	20		261
BE	EUR		44.6793	21		44.6793	21		44.6793
BG	BGN	340	173.8419	20	340	173.8419	20	340	173.8419
CY	EUR	In practice not applicable as LPG is not used for the purposes of article 8(2)(b)	125	19	In practice not applicable as LPG is not used for the purposes of article 8(2)(c)	125	19	In practice not applicable as LPG is not used for the purposes of article 8(2)(d)	125
CZ	CZK	1,290	50.0679	21	1,290	50.0679	21	1,290	50.0679
DE	EUR	if used in a plant with an efficiency of at least 60 %	60.6	19	Standard rate	226.06	19	if used for the transfer of freight in seaports	60.6
DK	DKK	Energy tax (3 438 DKK) + CO2 tax (524 DKK)	3,962 531.4055	25	Energy tax (3 438 DKK) +	3,962 531.4055	25	Energy tax (3 438 DKK) +	3,962 531.4055

		Liquefied Petroleum Gas - Industrial/Commercial use (Art.8, except for agriculture)								
		Article 8(2)(b): stationary motors			Article 8(2)(c): plant and machinery used in construction, civil engineering and public works			Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway		
		CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)		
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
					CO2 tax (524 DKK)			CO2 tax (524 DKK)		
EE	EUR		193	20		193	20		193	20
EL	EUR		120	24		430	24		430	24
ES	EUR		57.47	21		57.47	21		57.47	21
FI	EUR		280.1	24		280.1	24		280.1	24
FR	EUR	idem	159	20	idem	159	20	idem	159	20
HU	HUF		95,800 296.5577	27		95,800 296.5577	27		12,725 39.3914	27
IE	EUR		60.08	23		60.08	23		60.08	23
IT	EUR		80.33	22	The rate is indicative as the product is	267.77	22		80.33	22

Liquefied Petroleum Gas - Industrial/Commercial use (Art.8, except for agriculture)									
Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works			Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway		
CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.		21 EUR per 1000 litres.		21 EUR per 1000 litres.			
		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)			
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR
					not used in this particular use.				
LT	EUR		304.1	21		304.1	21		304.1
LU	EUR		37.184	8		37.184	8		37.184
LV	EUR		244	21		244	21		244
MT	EUR	na		18	na		18	na	
NL	EUR		344.13	21		344.13	21		344.13
PL	PLN	includes fuel tax	834.61 195.0206	23	includes fuel tax	834.61 195.0206	23	includes fuel tax	834.61 195.0206
PT	EUR	ISP=133.56 CSR=123.0 CO2=36.98	293.54	23	ISP=133.56 CSR=123.0 CO2=36.98	293.54	23	ISP=133.56 CSR=123.0 CO2=36.98	293.54
RO	RON		626.84 134.5006	19		626.84 134.5006	19		626.84 134.5006

		Liquefied Petroleum Gas - Industrial/Commercial use (Art.8, except for agriculture)											
		Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works				Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway			
		CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949			
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.				21 EUR per 1000 litres.				21 EUR per 1000 litres.			
		(Annex I of Directive 2003/96/EC)				(Annex I of Directive 2003/96/EC)				(Annex I of Directive 2003/96/EC)			
MS	National Currency	Excise duty			VAT %	Excise duty			VAT %	Excise duty			VAT %
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
SE	SEK	Reduced Energy tax in the manu facturing process in industry and in agriculture, horticultural and piscicultural works and in forestry (342 SEK) + No CO2 tax is applied in the manu facturing process in industry within the Emission Trading Scheme.	342	33.1075	25	Energy tax (140 SEK) + CO2 tax (3 535 SEK).	4,675	452.5653	25	Energy tax (0 SEK) + CO2 tax (3 535 SEK).	3,535	342.2072	25
		Reduced energy tax in the manu facturing process in industry and in agriculture, horticultural and piscicultural works and in forestry (342 SEK) + CO2 tax (3 535 SEK).	3,877	375.3146	25				25				25
SI	EUR	Excise duty 127.50 per 1000 kilos, surcharge on energy end-use efficiency 10.23 per 1000 kilos, surcharge for the promotion of electricity		200.57	22	Excise duty 127.50 per 1000 kilos, surcharge on energy end-use efficiency 10.23 per 1000 kilos,		200.57	22	Excise duty 127.50 per 1000 kilos, surcharge on energy end-use efficiency 10.23 per		200.57	22

Liquefied Petroleum Gas - Industrial/Commercial use (Art.8, except for agriculture)								
Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works		Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway		
CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949		CN 2710 1941 <u>to</u> 2710 1949		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.		21 EUR per 1000 litres.		21 EUR per 1000 litres.		
		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		
		Excise duty		Excise duty		Excise duty		VAT %
		NatCurr	EUR	NatCurr	EUR	NatCurr	EUR	
		generation from renewable energy sources and high-efficiency cogeneration 12.67 per 1000 kilos, 50.17 per 1000 kilos CO2-tax.			surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration 12.67 per 1000 kilos, 50.17 per 1000 kilos CO2-tax.		1000 kilos, surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration 12.67 per 1000 kilos, 50.17 per 1000 kilos CO2-tax.	
SK	EUR	182		20	182	20	182	20
UK	GBP	Indicative rate only as this use is not taxable	41 46.0271	20	Indicative rate only as this use is not taxable	41 46.0271	20	Indicative rate only as this use is not taxable

Liquefied Petroleum Gas (LPG)

Per 1000 litres		LPG reduced rates applied in specific sectors											
		CN 2711 12 11 <u>to</u> CN 2711 19 00, CN 2711 29 00									CN 2711 1100, CN 2711 21 00		
Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry			If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry			Article 5: differentiated rates for local public passenger transport (including taxis), waste collection, armed forces and public administration, disabled people, ambulances			If Article 15(1)(i) is used for LPG - used as propellant		
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		Nat Curr	EUR		Nat Curr	EUR		Nat Curr	EUR		Nat Curr	EUR	
AT	EUR		261	20	n/a		20		261	20	n/a		20
BE	EUR	article 15(3) is used	0	21		0	21	only applicable for local public passenger transport (including taxis) and gasoil, so the normal rate is applicable	0	21		0	21
BG	BGN		340	173.8419	20		20		340	173.8419			20
CY	EUR	In practice not applicable as LPG is not used for the purposes of article 8(2)(a)	125	19			19		125	19			19
CZ	CZK		3,933	152.6489	21		21		3,933	152.6489			21
DE	EUR	Standard rate	226.06	19		45.45	19	if used for local public passenger transport	209.29	19		226.06	19
DK	DKK	Reduced Energy tax (61.88 DKK) + CO2 tax (524 DKK)	585.88	78.5815	25	Reduced Energy tax (46.53 DKK) +	570.53	76.5227	25	Energy tax (3 438 DKK) + CO2 tax (524 DKK)	3,962	531.4055	25

Per 1000 litres

LPG reduced rates applied in specific sectors

CN 2711 12 11 to CN 2711 19 00, CN 2711 29 00

CN 2711 1100, CN 2711 21 00

Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry		If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry		Article 5: differentiated rates for local public passenger transport (including taxis), waste collection, armed forces and public administration, disabled people, ambulances		If Article 15(1)(i) is used for LPG - used as propellant			
MS	National Currency	Excise duty Nat Curr EUR	VAT %	Excise duty Nat Curr EUR	VAT %	Excise duty Nat Curr EUR	VAT %	Excise duty Nat Curr EUR	VAT %		
				CO2 tax (524 DKK)							
EE	EUR	193	20		20	193	20				20
EL	EUR	430	24		24	430	24				24
ES	EUR	57.47	21	57.47	21	57.47	21			57.47	21
FI	EUR	280.1	24	280.1	24	280.1	24			280.1	24
FR	EUR	idem for VAT 159	20	idem 159	20	n.a 207.1	20	n.a.			20
HR	HRK		25		25		25		100	13.4535	25
HU	HUF	95,800 296.5577	27		27	95,800 296.5577	27		95,800	296.5577	27
IE	EUR	60.08	23	Horticultural use only 70.27	23	176.32	23				23
IT	EUR	The rate is indicative as the product is not used in this particular use. 267.77	22		22	Armed forces (as heating fuel). 0	22				22
LT	EUR	304.1	21		21	304.1	21				21
LU	EUR	37.184	8	n/a	8	idem propellant; no differentiated rates 101.64	8			101.64	8
LV	EUR	244	21		21	244	21				21
MT	EUR	na	18	na	18	na	18				18
NL	EUR	344.13	21	344.13	21	344.13	21			344.13	21

Per 1000 litres

LPG reduced rates applied in specific sectors

CN 2711 12 11 to CN 2711 19 00, CN 2711 29 00

CN 2711 1100, CN 2711 21 00

Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry			If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry			Article 5: differentiated rates for local public passenger transport (including taxis), waste collection, armed forces and public administration, disabled people, ambulances			If Article 15(1)(i) is used for LPG - used as propellant		
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		Nat Curr	EUR		Nat Curr	EUR		Nat Curr	EUR		Nat Curr	EUR	
PL	PLN	includes fuel tax	834.61 195.0206	23			23	includes fuel tax	834.61 195.0206	23			23
PT	EUR	ISP=133.56 CSR=123.0 CO2=36.98	293.54	23			23	ISP=133.56 CSR=123.0 CO2=36.98	293.54	23			23
RO	RON		626.84 134.5006	19		626.84 134.5006	19		626.84 134.5006	19		626.84 134.5006	19
SE	SEK	Energy tax (0 SEK) + CO2 tax (3 535 SEK).	3,535 342.2072	25	Reduced energy tax (342 SEK) + CO2 tax (3 535 SEK) = Heating purposes.	3,877 375.3146	25	General rate for propellants. Energy tax (0 SEK) + CO2 tax (3 535 SEK).	3,535 342.2072	25			25
SI	EUR	Excise duty 127.50 per 1000 kilos, surcharge on energy end-use efficiency 10.23 per 1000 kilos, surcharge for the promotion of electricity generation from renewable energy sources and	200.57	22			22	Excise duty 127.50 per 1000 kilos, surcharge on energy end-use efficiency 10.23 per 1000 kilos, surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration 12.67 per 1000 kilos, 50.17 per 1000 kilos CO2-tax.	200.57	22			22

Per 1000 litres

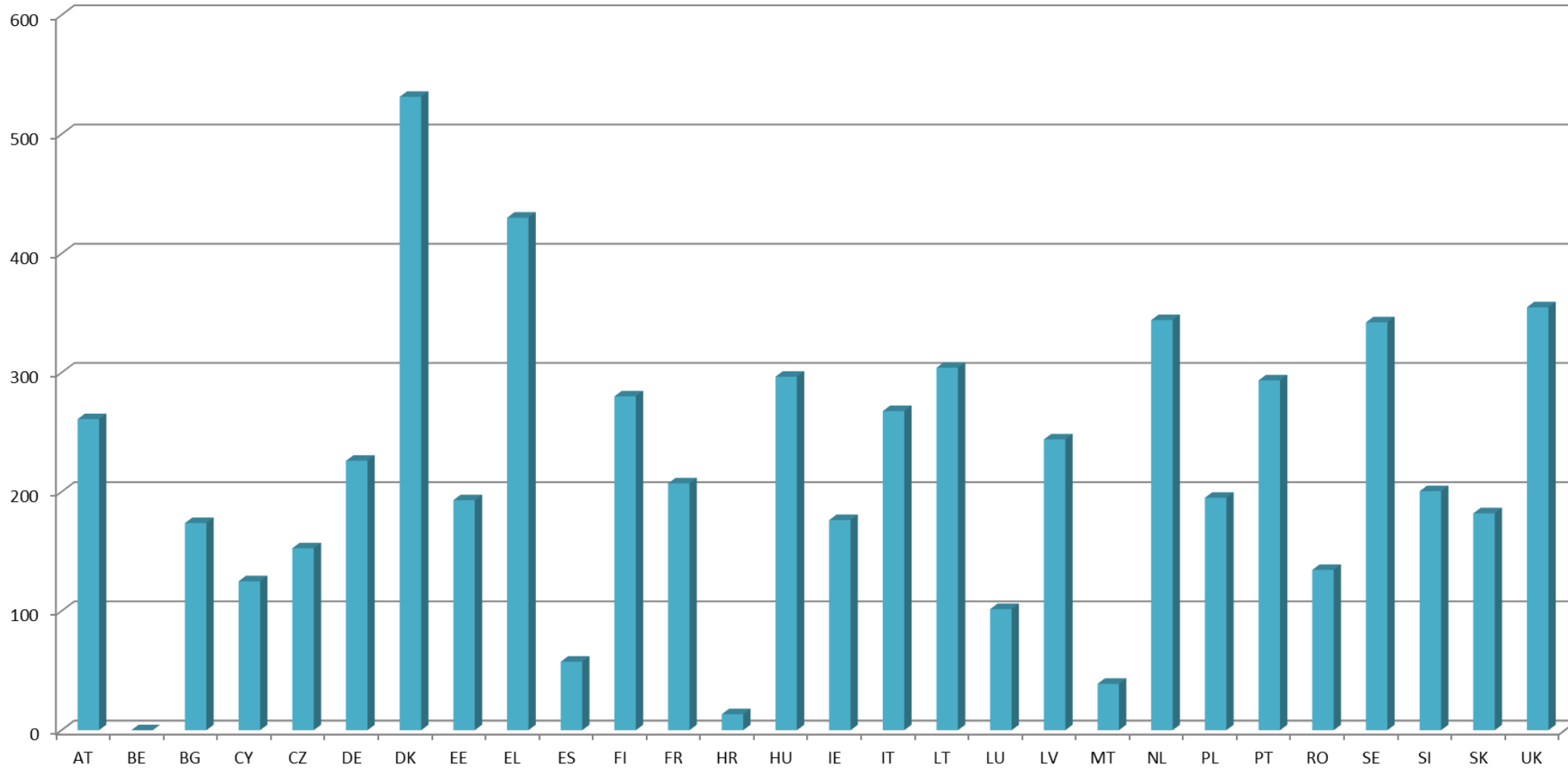
LPG reduced rates applied in specific sectors

CN 2711 12 11 to CN 2711 19 00, CN 2711 29 00

CN 2711 1100, CN 2711 21 00

Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry		If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry		Article 5: differentiated rates for local public passenger transport (including taxis), waste collection, armed forces and public administration, disabled people, ambulances		If Article 15(1)(i) is used for LPG - used as propellant			
MS	National Currency	Excise duty Nat Curr EUR		VAT %	Excise duty Nat Curr EUR		VAT %	Excise duty Nat Curr EUR		VAT %	
		high-efficiency cogeneration 12.67 per 1000 kilos, 50.17 per 1000 kilos CO2-tax.									
SK	EUR	182		20	182		20	182		20	
UK	GBP	Indicative rate only as this use is not taxable 41 46.0271		20	not applicable		20	Indicative rate only as this use is not taxable 125 140.3265		20	

LPG (propellant)



NATURAL GAS

		Natural Gas								
		Propellant		Heating fuel for business use		Heating fuel for non-business use				
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		CN 2711 1100, CN 2711 21 00		CN 2711 1100, CN 2711 21 00		CN 2711 1100, CN 2711 21 00				
		2,6 EUR per gigajoule. (Annex I of Directive 2003/96/EC)		0,15 EUR per gigajoule. (Annex I of Directive 2003/96/EC)		0,3 EUR per gigajoule. (Annex I of Directive 2003/96/EC)				
MS	Nat Curr	Excise duty NatCurr EUR		VAT %	Excise duty NatCurr EUR		VAT %	Excise duty NatCurr EUR		VAT %
AT	EUR	See Council Directive 2003/96/EC. The tax rate of National Gas Tax (tax on the supply and consumption of natural gas) is based on volume (0,066 EUR per nm3)	1.66	20	See Council Directive 2003/96/EC. The tax rate of National Gas Tax (tax on the supply and consumption of natural gas) is based on volume (0,066 EUR per nm3)	1.66	20	See Council Directive 2003/96/EC. The tax rate of National Gas Tax (tax on the supply and consumption of natural gas) is based on volume (0,066 EUR per nm3)	1.66	20
BE	EUR	article 15(1)(i) is used	0	21	*for business which are parties to agreements or which take part in tradable permit schemes or equivalent arrangements that lead to the achievement	0.3079	21	0.2772 EUR/MWh (excise) + 0.1579 EUR/MWh (federal contribution)	0.4351	21

		Natural Gas								
		Propellant		Heating fuel for business use		Heating fuel for non-business use				
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		CN 2711 1100, CN 2711 21 00		CN 2711 1100, CN 2711 21 00		CN 2711 1100, CN 2711 21 00				
		2,6 EUR per gigajoule. (Annex I of Directive 2003/96/EC)		0,15 EUR per gigajoule. (Annex I of Directive 2003/96/EC)		0,3 EUR per gigajoule. (Annex I of Directive 2003/96/EC)				
MS	Nat Curr	Excise duty NatCurr EUR		VAT %	Excise duty NatCurr EUR		VAT %	Excise duty NatCurr EUR		VAT %
					of environmental protection objectives or to improvements in energy efficiency *0.15 EUR/MWh (excise) + 0.1579 EUR/MWh (federal contribution)					
				21	0.2772 EUR/MWh (excise) + 0.1579 EUR/MWh (federal contribution)		21			21
BG	BGN	Article 15(1)(i)	0.85 0.4346	20	0.6 0.3068		20	0 0		20
CY	EUR	2.6		19	2.6		19	2.6		19

Natural Gas										
Propellant					Heating fuel for business use			Heating fuel for non-business use		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		CN 2711 1100, CN 2711 21 00			CN 2711 1100, CN 2711 21 00			CN 2711 1100, CN 2711 21 00		
		2,6 EUR per gigajoule. (Annex I of Directive 2003/96/EC)			0,15 EUR per gigajoule. (Annex I of Directive 2003/96/EC)			0,3 EUR per gigajoule. (Annex I of Directive 2003/96/EC)		
MS	Nat Curr	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
CZ	CZK	38	1.4749	21	8.5	0.3299	21	8.5	0.3299	21
DE	EUR	1 MWh = 3.6 GJ	3.86	19	1 MWh = 3.6 GJ	1.14	19	1 MWh = 3.6 GJ	1.53	19
DK	DKK	Energy tax (78.12 DKK) + CO2 tax (10.07 DKK)	88.19 11.8285	25	Energy tax (56.64 DKK) + CO2 tax (10.07 DKK)	66.71 8.9475	25	Energy tax (56.64 DKK) + CO2 tax (10.07 DKK)	66.71 8.9475	25
EE	EUR		1.26	20	63.31€ per 1,000 m3	1.67	20	63.31€ per 1,000 m3	1.67	20
EL	EUR		0	13	yearly consumption: 0-36,000 GJ	1.5	13		0.3	13
				13	yearly consumption: 36,000-360,000 GJ	0.45	13			13
				13	yearly consumption: 360,001-1,800,000 GJ	0.4	13			13
				13	yearly consumption: 1,800,001-3,600,000 GJ	0.35	13			13

		Natural Gas					
		Propellant		Heating fuel for business use		Heating fuel for non-business use	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		CN 2711 1100, CN 2711 21 00		CN 2711 1100, CN 2711 21 00		CN 2711 1100, CN 2711 21 00	
		2,6 EUR per gigajoule. (Annex I of Directive 2003/96/EC)		0,15 EUR per gigajoule. (Annex I of Directive 2003/96/EC)		0,3 EUR per gigajoule. (Annex I of Directive 2003/96/EC)	
MS	Nat Curr	Excise duty	VAT %	Excise duty	VAT %	Excise duty	VAT %
		NatCurr EUR		NatCurr EUR		NatCurr EUR	
			13	yearly consumption: over 3,600,000 GJ 0.3	24		24
ES	EUR	1.15	21	0.15	21	0.65	21
FI	EUR	5.74	24	5.74	24	5.74	24
FR	EUR	The national rate is 5.80€ per 100 m3. Conversion into GJ: 5.80/3.8 = 1.53€ VAT is applied to the already charged price, where the price of each product is valued at an inclusive value that changes each trimester. For this product it is	1.53	20	The national rate is 8.45€ per MWH. Conversion into GJ: 8.45/3.6 = 2.35€ classical VAT	2.35	20

		Natural Gas													
		Propellant				Heating fuel for business use			Heating fuel for non-business use						
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		CN 2711 1100, CN 2711 21 00				CN 2711 1100, CN 2711 21 00			CN 2711 1100, CN 2711 21 00						
		2,6 EUR per gigajoule. (Annex I of Directive 2003/96/EC)				0,15 EUR per gigajoule. (Annex I of Directive 2003/96/EC)			0,3 EUR per gigajoule. (Annex I of Directive 2003/96/EC)						
MS	Nat Curr	Excise duty			VAT %	Excise duty			VAT %	Excise duty			VAT %		
		NatCurr EUR				NatCurr EUR				NatCurr EUR					
		fixed at : 4.5€/m3													
HR	HRK	0 0			25	1.12 0.1507			25	2.25 0.3027			25		
HU	HUF	The national rate is HUF 28.00 per nm3 for natural gas used as propellant.	823.53	2.5493	27	93.5 0.2894			27	Natural gas used by households is exempted, see Article 15(1)(h) of Council Directive 2003/96/EC.	93.5	0.2894	27		
IE	EUR	Carbon Component €1.03 Non-Carbon Component €1.57	2.6		23	1.03			13.5	1.03			13.5		
IT	EUR	The rate is indicative as Article 15(1) (i) applies in this particular use.	0.09		22	The rate is approximate The national rate is Euro:0.012498 per m3.			0.34	22	The rate is approximate The national rate is Euro: 0.044 per m3 for annual consumptions until 120 m3.			1.19	10

		Natural Gas						
		Propellant		Heating fuel for business use		Heating fuel for non-business use		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		CN 2711 1100, CN 2711 21 00		CN 2711 1100, CN 2711 21 00		CN 2711 1100, CN 2711 21 00		
		2,6 EUR per gigajoule. (Annex I of Directive 2003/96/EC)		0,15 EUR per gigajoule. (Annex I of Directive 2003/96/EC)		0,3 EUR per gigajoule. (Annex I of Directive 2003/96/EC)		
MS	Nat Curr	Excise duty	VAT %	Excise duty	VAT %	Excise duty	VAT %	
		NatCurr EUR		NatCurr EUR		NatCurr EUR		
			22		22	The rate is approximate The national rate is Euro: 0.175 per m3 for annual consumptions above 120 m3 and until 480 m3.	4.73	10
			22		22	The rate is approximate The national rate is Euro: 0.170 for annual consumptions above 480 m3 and until 1,560 m3.	4.59	22
			22		22	The rate is approximate The national rate is Euro: 0.186 for annual consumptions above 1,560 m3.	5.03	22

		Natural Gas					
		Propellant		Heating fuel for business use		Heating fuel for non-business use	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		CN 2711 1100, CN 2711 21 00		CN 2711 1100, CN 2711 21 00		CN 2711 1100, CN 2711 21 00	
		2,6 EUR per gigajoule. (Annex I of Directive 2003/96/EC)		0,15 EUR per gigajoule. (Annex I of Directive 2003/96/EC)		0,3 EUR per gigajoule. (Annex I of Directive 2003/96/EC)	
MS	Nat Curr	Excise duty NatCurr EUR	VAT %	Excise duty NatCurr EUR	VAT %	Excise duty NatCurr EUR	VAT %
LT	EUR	6.56	21	0.15	21	0.3	21
LU	EUR	art. 15, i) 0	8	cat. B 0.54	8	cat. A 1.08	8
			8	cat. C2 0.3	8		8
			8	cat. C1 0.05	8		8
LV	EUR	2.68	21	0.15	21	0.46	21
MT	EUR	na	18	0.84	18	0.84	18
NL	EUR	4.68	21	0-170,000 m3 9.82	21	0-170,000 m3 9.82	21
			21	170,000-1,000,000 m3 2.32	21	170,000-1,000,000 m3 2.32	21
			21	1,000,000-10,000,000m3 0.85	21	1,000,000-10,000,000m3 0.85	21

		Natural Gas									
		Propellant			Heating fuel for business use			Heating fuel for non-business use			
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		CN 2711 1100, CN 2711 21 00			CN 2711 1100, CN 2711 21 00			CN 2711 1100, CN 2711 21 00			
		2,6 EUR per gigajoule. (Annex I of Directive 2003/96/EC)			0,15 EUR per gigajoule. (Annex I of Directive 2003/96/EC)			0,3 EUR per gigajoule. (Annex I of Directive 2003/96/EC)			
MS	Nat Curr	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		
				21	10,000,000m3	0.45	21	>10,000,000 m3	0.45	21	
PL	PLN	for CN27111100 832.27 PLN per 1,000 kg (includes fuel tax)	19.38 4.5285	23	1.28 0.2991	0.2991	23	1.28 0.2991	0.2991	23	
		for CN27112100 (includes fuel tax)	14.36 3.3555	23			23			23	
PT	EUR	ISP=1.15 CO2=0.71	1.86	23	ISP=1.15 CO2=0.71	1.86	23	ISP=0.307 CO2=0.71	1.02	23	
RO	RON	12.71 2.7272		19	0.84 0.1802		19	1.57 0.3369		19	
SE	SEK	Energy tax (0 SEK) + CO2 tax (62.9 SEK). The national tax rates are expressed in 1 000 m3. Conversion factor 40	62.9 6.0891	25	Reduced Energy tax (7.4 SEK). Business use = Heating purposes in the manu facturing process in industry + No CO2 tax is	7.4 0.7164	25	Energy tax (24.5 SEK) + CO2 tax (62.9 SEK). The national tax rates are expressed in 1 000 m3. Conversion factor 40 GJ/1	87.4 8.4608	25	

		Natural Gas					
		Propellant		Heating fuel for business use		Heating fuel for non-business use	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		CN 2711 1100, CN 2711 21 00		CN 2711 1100, CN 2711 21 00		CN 2711 1100, CN 2711 21 00	
		2,6 EUR per gigajoule. (Annex I of Directive 2003/96/EC)		0,15 EUR per gigajoule. (Annex I of Directive 2003/96/EC)		0,3 EUR per gigajoule. (Annex I of Directive 2003/96/EC)	
MS	Nat Curr	Excise duty NatCurr EUR	VAT %	Excise duty NatCurr EUR	VAT %	Excise duty NatCurr EUR	VAT %
		GJ/1 000 m3 is used.		applied in the manu facturing process in industry within the Emission Trading Scheme Reduced energy tax.		000 m3 is used.	
			25	Reduced Energy tax (7.4 SEK). Business use = Heating purposes in the manu facturing process in industry + CO2 tax(62.9 SEK). The national tax rates are expressed in 1 000 m3. Conversion factor 40 GJ/1 000 m3 is used.	25		25

		Natural Gas								
		Propellant		Heating fuel for business use		Heating fuel for non-business use				
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		CN 2711 1100, CN 2711 21 00		CN 2711 1100, CN 2711 21 00		CN 2711 1100, CN 2711 21 00				
		2,6 EUR per gigajoule. (Annex I of Directive 2003/96/EC)		0,15 EUR per gigajoule. (Annex I of Directive 2003/96/EC)		0,3 EUR per gigajoule. (Annex I of Directive 2003/96/EC)				
MS	Nat Curr	Excise duty NatCurr EUR		VAT %	Excise duty NatCurr EUR		VAT %	Excise duty NatCurr EUR		VAT %
SI	EUR	Excise duty 2.37 per gigajoule, surcharge on energy end-use efficiency 0.22 per gigajoule, surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration 0.28 per gigajoule, 0.87 per gigajoule CO2-tax.	3.74	22	Excise duty 0.48 per gigajoule, surcharge on energy end-use efficiency 0.22 per gigajoule, surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration 0.28 per gigajoule, 0.87 per gigajoule CO2-tax.	1.85	22	Excise duty 0.48 per gigajoule, surcharge on energy end-use efficiency 0.22 per gigajoule, surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration 0.28 per gigajoule, 0.87 per gigajoule CO2-tax.	1.85	22
SK	EUR	2.6		20	0.37		20	0.37		20

Natural Gas											
Propellant					Heating fuel for business use			Heating fuel for non-business use			
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		CN 2711 1100, CN 2711 21 00			CN 2711 1100, CN 2711 21 00			CN 2711 1100, CN 2711 21 00			
		2,6 EUR per gigajoule. (Annex I of Directive 2003/96/EC)			0,15 EUR per gigajoule. (Annex I of Directive 2003/96/EC)			0,3 EUR per gigajoule. (Annex I of Directive 2003/96/EC)			
MS	Nat Curr	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	
		<i>NatCurr</i>	EUR		<i>NatCurr</i>	EUR		<i>NatCurr</i>	EUR		
UK	GBP	5.67	6.3652	20	0.5623	0.6312	20	Indicative rate only as this use is not taxable. non-business use is exempt	0.5623	0.6312	20

Natural Gas

		Natural Gas - Industrial/Commercial use (Art.8, except for agriculture)								
		Article 8(2)(b): stationary motors			Article 8(2)(c): plant and machinery used in construction, civil engineering and public works			Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway		
		CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.			21 EUR per 1000 litres.			21 EUR per 1000 litres.		
		(Annex I of Directive 2003/96/EC)			(Annex I of Directive 2003/96/EC)			(Annex I of Directive 2003/96/EC)		
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
AT	EUR	See Council Directive 2003/96/EC. The tax rate of National Gas Tax (tax on the supply and consumption of natural gas) is based on volume (0,066 EUR per nm3)	1.66	20	See Council Directive 2003/96/EC. The tax rate of National Gas Tax (tax on the supply and consumption of natural gas) is based on volume (0,066 EUR per nm3)	1.66	20	See Council Directive 2003/96/EC. The tax rate of National Gas Tax (tax on the supply and consumption of natural gas) is based on volume (0,066 EUR per nm3)	1.66	20
BE	EUR	0		21	0		21	0		21
BG	BGN	0.85	0.4346	20	0.85	0.4346	20	0.85	0.4346	20
CY	EUR	2.6		19	2.6		19	2.6		19
CZ	CZK	8.5	0.3299	21	8.5	0.3299	21	8.5	0.3299	21

		Natural Gas - Industrial/Commercial use (Art.8, except for agriculture)								
		Article 8(2)(b): stationary motors			Article 8(2)(c): plant and machinery used in construction, civil engineering and public works			Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway		
		CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)		
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
DE	EUR	1 MWh = 3.6 GJ if used in a plant with an efficiency of at least 60 %	1.53	19	1 MWh = 3.6 GJ Standard rate	3.86	19	1 MWh = 3.6 GJ if used for the transfer of freight in seaports	1.53	19
DK	DKK	Energy tax (78.12 DKK) + CO2 tax (10.07 DKK)	88.19 11.8285	25	Energy tax (78.12 DKK) + CO2 tax (10.07 DKK)	88.19 11.8285	25	Energy tax (78.12 DKK) + CO2 tax (10.07 DKK)	88.19 11.8285	25
EE	EUR	47.32€ per 1,000 m3	1.26	20	47.32€ per 1,000 m3	1.26	20	47.32€ per 1,000 m3	1.26	20
		Liquefied natural gas (LNG), 66€ per 1,000 kg	1.37	20	Liquefied natural gas (LNG), 66€ per 1,000 kg	1.37	20	Liquefied natural gas (LNG), 66€ per 1,000 kg	1.37	20
EL	EUR		1.5	13		1.5	13		0	13
ES	EUR		0.65	21		1.15	21		1.15	21
FI	EUR		5.74	24		5.74	24		5.74	24
FR	EUR	The national rate is 5.80€ per 100 m3. Conversion into GJ:	1.53	20	n.a.	1.53	20	n.a.	1.53	20

		Natural Gas - Industrial/Commercial use (Art.8, except for agriculture)								
		Article 8(2)(b): stationary motors			Article 8(2)(c): plant and machinery used in construction, civil engineering and public works			Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway		
		CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)		
MS	National Currency	Excise duty NatCurr EUR		VAT %	Excise duty NatCurr EUR		VAT %	Excise duty NatCurr EUR		VAT %
		5.80/3.8 = 1.53€ Idem for VAT								
HR	HRK	0	0	25	0	0	25	0	0	25
HU	HUF	93.5	0.2894	27	93.5	0.2894	27	93.5	0.2894	27
IE	EUR		1.03	23		1.03	23		1.03	23
IT	EUR	The rate is approximate. The national rate is Euro 11.73 per 1,000 m3.	0.32	22	The rate is indicative as the product is not used in this particular use.	0.32	22	The rate is indicative as the product is not used in this particular use.	0.32	22
LT	EUR		6.56	21		6.56	21		6.56	21
LU	EUR	cat. A	1.08	8	cat. A	1.08	8	idem propellant	0	8
		cat. B	0.54	8	cat.B	0.54	8			8

Natural Gas - Industrial/Commercial use (Art.8, except for agriculture)										
Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works				Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway		
CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.		21 EUR per 1000 litres.		21 EUR per 1000 litres.		(Annex I of Directive 2003/96/EC)		
		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		
		Excise duty		Excise duty		Excise duty		Excise duty		
		NatCurr EUR		NatCurr EUR		NatCurr EUR		NatCurr EUR		
		VAT %		VAT %		VAT %		VAT %		
MS	National Currency	cat. C1 (chemical reduction, metallurgical and mineral process)		cat.C1		cat. c2		cat. D = production of electricity		
		0.05		0.05		0.3		0		
		8		8		8		8		
		8		8		8		8		
		8		8		8		8		
LV	EUR	2.68		2.68		2.68		2.68		
MT	EUR	na		na		na		na		
NL	EUR	LNG Conversion:1000 kg = 45.16 Gj		LNG Conversion:1000 kg = 45.16 Gj		LNG Conversion:1000 kg = 45.16 Gj		LNG Conversion:1000 kg = 45.16 Gj		
		CNG		CNG		CNG		CNG		
		7.62		7.62		7.62		7.62		
		4.68		4.68		4.68		4.68		
PL	PLN	for CN27111100 832.27 PLN per 1,000 kg (includes fuel tax		for CN27111100 832.27 PLN per 1,000 kg (includes fuel tax		for CN27111100 832.27 PLN per 1,000 kg (includes fuel tax		for CN27111100 832.27 PLN per 1,000 kg (includes fuel tax		
		19.38 4.5285		19.38 4.5285		19.38 4.5285		19.38 4.5285		
		23		23		23		23		

Natural Gas - Industrial/Commercial use (Art.8, except for agriculture)											
Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works				Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway			
CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949			
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.		21 EUR per 1000 litres.		21 EUR per 1000 litres.		21 EUR per 1000 litres.			
		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)			
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		
		for CN27112100 (includes fuel tax)	14.36 3.3555	23	for CN27112100 (includes fuel tax)	14.36 3.3555	23	for CN27112100 (includes fuel tax)	14.36 3.3555	23	
PT	EUR	ISP=1.15 CO2=0.71	1.86	23	ISP=1.15 CO2=0.71	1.86	23	ISP=1.15 CO2=0.71	1.86	23	
RO	RON	12.71	2.7272	19	12.71	2.7272	19	12.71	2.7272	19	
SE	SEK	Reduced Energy tax in the manu facturing process in industry and in agriculture, horticultural and piscicultural works and in forestry (7.4 SEK) + No CO2 tax is applied in the manu facturing process in industry within the Emission Trading Scheme.	7.4 0.7164	25	Energy tax (24.5 SEK) + CO2 tax (62.9 SEK). The national tax rates are expressed in 1 000 m3. Conversion factor 40 GJ/1 000 m3 is used.	87.4 8.4608	25	Energy tax (0 SEK) + CO2 tax (62.9 SEK). The national tax rates are expressed in 1 000 m3. Conversion factor 40 GJ/1 000 m3 is used.	62.9 6.0891	25	
		Reduced energy tax in the manu facturing process in industry and in agriculture, horticultural and piscicultural works and in forestry (7.4 SEK) +	70.3 6.8054	25			25			25	

Natural Gas - Industrial/Commercial use (Art.8, except for agriculture)							
Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works		Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway	
CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949		CN 2710 1941 <u>to</u> 2710 1949	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.		21 EUR per 1000 litres.		21 EUR per 1000 litres.	
		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)	
MS	National Currency	Excise duty		Excise duty		Excise duty	
		NatCurr	EUR	NatCurr	EUR	NatCurr	EUR
		CO2 tax (62.9 SEK). The national tax rates are expressed in 1 000 m3. Conversion factor 40 GJ/1 000 m3 is used.					
SI	EUR	Excise duty 2.37 per gigajoule, surcharge on energy end-use efficiency 0.22 per gigajoule, surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration 0.28 per gigajoule, 0.87 per gigajoule CO2-tax.	3.74	22	Excise duty 2.37 per gigajoule, surcharge on energy end-use efficiency 0.22 per gigajoule, surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration 0.28 per gigajoule, 0.87 per gigajoule CO2-tax.	3.74	22
SK	EUR		2.6	20		2.6	20

		Natural Gas - Industrial/Commercial use (Art.8, except for agriculture)											
		Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works				Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway			
		CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949			
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.				21 EUR per 1000 litres.				21 EUR per 1000 litres.			
		(Annex I of Directive 2003/96/EC)				(Annex I of Directive 2003/96/EC)				(Annex I of Directive 2003/96/EC)			
MS	National Currency	Excise duty			VAT %	Excise duty			VAT %	Excise duty			VAT %
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
UK	GBP	Indicative rate only as this use is not taxable	5.67	6.3652	20	Indicative rate only as this use is not taxable	5.67	6.3652	20	Indicative rate only as this use is not taxable	5.67	6.3652	20

Natural Gas

Per gigajoule		Natural gas reduced rates applied in specific sectors											
		CN 2711 1100, CN 2711 21 00											
Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry			If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry			Article 5: differentiated rates for local public passenger transport (including taxis), waste collection, armed forces and public administration, disabled people, ambulances			If Article 15(1)(i) is used for natural gas used as propellant		
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		Nat Curr	EUR		Nat Curr	EUR		Nat Curr	EUR		Nat Curr	EUR	
AT	EUR	See Council Directive 2003/96/EC. The tax rate of National Gas Tax (tax on the supply and consumption of natural gas) is based on volume (0,066 EUR per nm3)	1.66	20	n/a		20	n/a		20	See Council Directive 2003/96/EC. The tax rate of National Gas Tax (tax on the supply and consumption of natural gas) is based on volume (0,066 EUR per nm3)	1.66	20
BE	EUR	article 15 (3) is used	0	21		0	21	n/a (the differentiated rate is only applicable for gasoil used bij local public passenger transport (inlcuding taxis)	0	21		0	21
BG	BGN		0.85 0.4346	20			20			20		0.85 0.4346	20
CY	EUR		2.6	19		2.6	19		2.6	19		2.6	19
CZ	CZK		38 1.4749	21		38 1.4749	21		38 1.4749	21		38 1.4749	21

Per gigajoule		Natural gas reduced rates applied in specific sectors											
		CN 2711 1100, CN 2711 21 00											
Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry			If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry			Article 5: differentiated rates for local public passenger transport (including taxis), waste collection, armed forces and public administration, disabled people, ambulances			If Article 15(1)(i) is used for natural gas used as propellant		
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		Nat Curr	EUR		Nat Curr	EUR		Nat Curr	EUR		Nat Curr	EUR	
DE	EUR	1 MWh = 3.6 GJ	3.86	19	1 MWh = 3.6 GJ	1.14	19	1 MWh = 3.6 GJ if used for local public passenger transport	3.58	19	1 MWh = 3.6 GJ		19
DK	DKK	Reduced Energy tax (1.38 DKK) + CO2 tax (10.07 DKK)	11.45 1.5357	25	Reduced Energy tax (1.00 DKK) + CO2 tax (10.07 DKK)	11.09 1.4875	25	N.a.		25	N.a.		25
EE	EUR	47.32€ per 1,000 m3	1.26	20			20			20			20
		Liquefied natural gas (LNG), 66€ per 1,000 kg	1.37	20			20			20			20
EL	EUR		1.5	13			24			24		0	13
ES	EUR		1.15	21		1.15	21		1.15	21		1.15	21
FI	EUR		5.74	24		5.74	24		5.74	24		5.74	24
FR	EUR	n.a.	1.53	20	refund of tax in order to obtain 0.119€/MWh, ie 0.03€/GJ VAT is applied to the already charged priced, where the price of each product is valued at	0.03	20	n.a.		20			20

Per gigajoule

Natural gas reduced rates applied in specific sectors

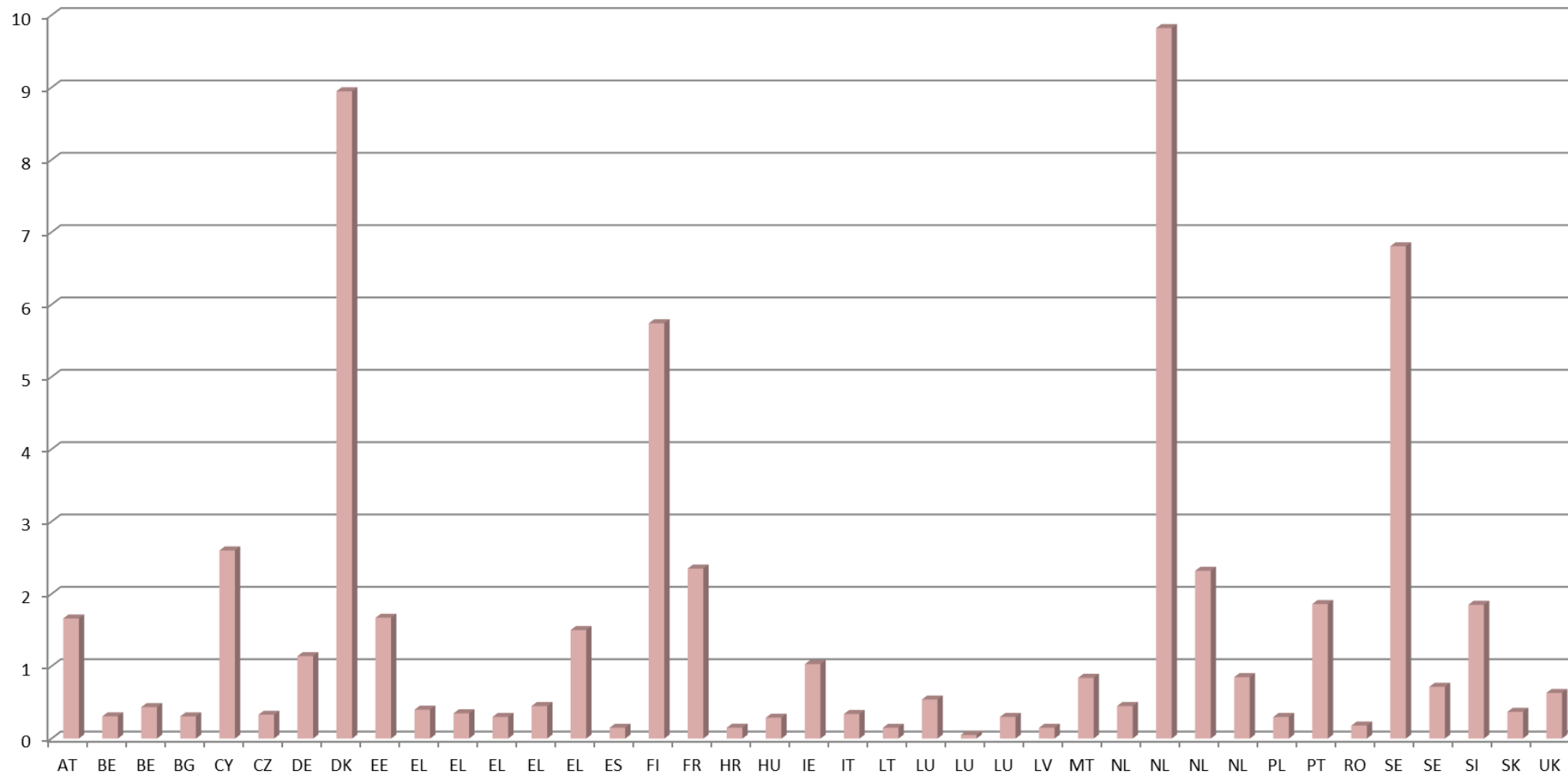
CN 2711 1100, CN 2711 21 00

Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry		If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry		Article 5: differentiated rates for local public passenger transport (including taxis), waste collection, armed forces and public administration, disabled people, ambulances		If Article 15(1)(i) is used for natural gas used as propellant			
MS	National Currency	Excise duty Nat Curr EUR	VAT %	Excise duty Nat Curr EUR	VAT %	Excise duty Nat Curr EUR	VAT %	Excise duty Nat Curr EUR			VAT %
				an inclusive value that changes each trimester. For this product it is fixed at : 4.5€/m3							
HR	HRK	0 0	25		25		25		0	0	25
HU	HUF	823.53 2.5493	27		27	823.53 2.5493	27		823.53	2.5493	27
IE	EUR	1.03	13.5		23		23				23
IT	EUR	The rate is indicative as the product is not used in this particular use. 0.09	22		22		22	The national excise rate is based on m3 (EUR 0.00331 per m3)		0.09	22
LT	EUR	6.56	21	n.a.	21	n.a.	21			0	21
LU	EUR	n/a	17	n/a	17	idem propellant 0	8			0	8
LV	EUR	2.68	21		21		21				21
MT	EUR	na	18		18		18				18
NL	EUR	LNG Conversion:1000 kg = 45.16 Gj 7.62	21	see above	21	LNG Conversion:1000 kg = 45.16 Gj 7.62	21				21
		CNG 4.68	21		21		21				21
PL	PLN	for CN27112100 (includes fuel tax) 14.36 3.3555	23		23		23				23

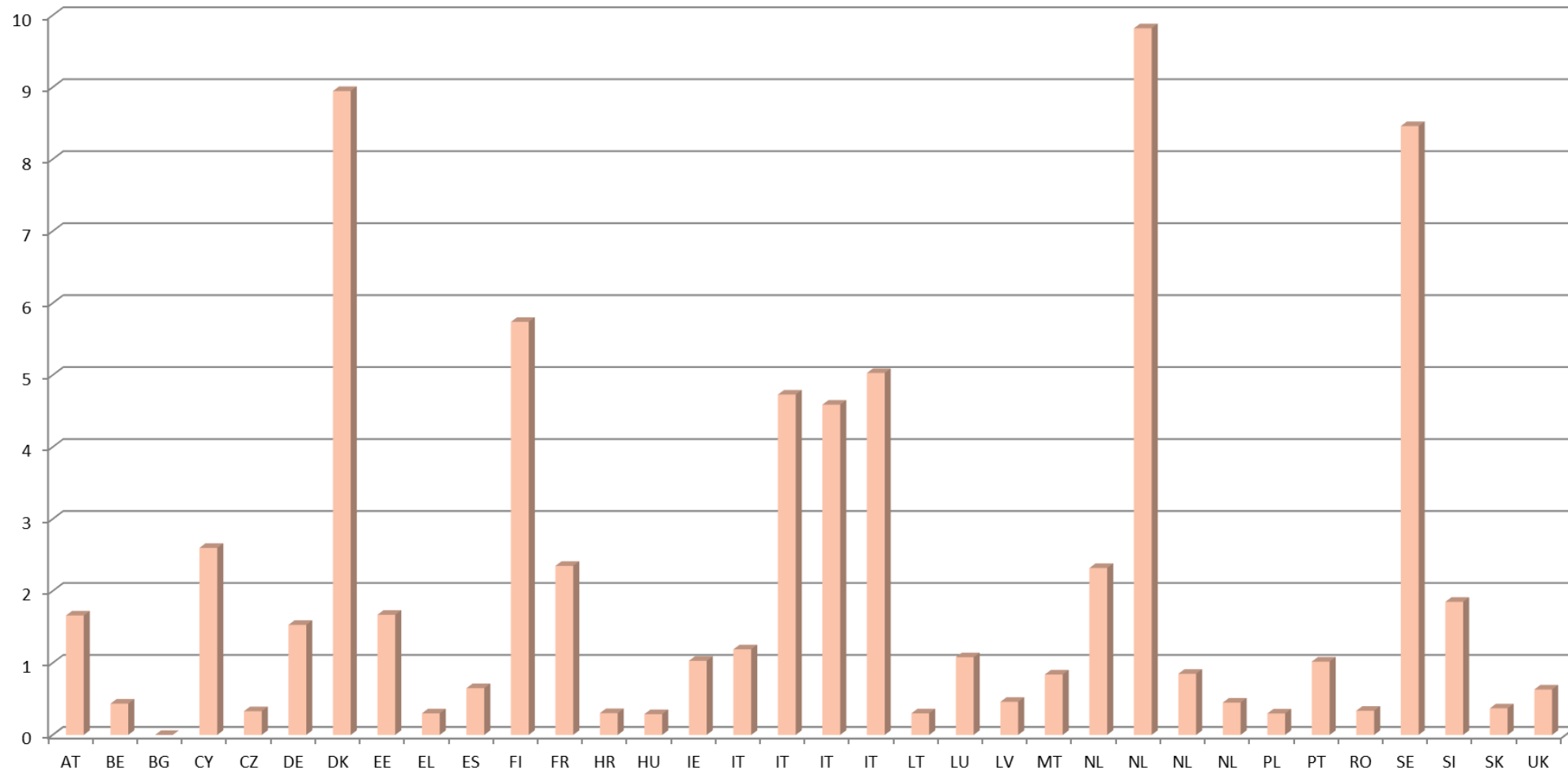
Per gigajoule		Natural gas reduced rates applied in specific sectors															
		CN 2711 1100, CN 2711 21 00															
Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry				If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry			Article 5: differentiated rates for local public passenger transport (including taxis), waste collection, armed forces and public administration, disabled people, ambulances			If Article 15(1)(i) is used for natural gas used as propellant					
MS	National Currency	Excise duty			VAT %	Excise duty			VAT %	Excise duty			VAT %	Excise duty			VAT %
		Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR		
		for CN27111100 832.27 PLN per 1,000 kg (includes fuel tax	19.38	4.5285	23				23				23				23
PT	EUR	ISP=1.15 CO2=0.71		1.86	23				23				23				23
RO	RON		12.71	2.7272	19		12.71	2.7272	19		12.71	2.7272	19		12.71	2.7272	19
SE	SEK	Energy tax (0 SEK) + CO2 tax (62.9 SEK). The national tax rates are expressed in 1 000 m3. Conversion factor 40 GJ/1 000 m3 is used.	62.9	6.0891	25	Reduced energy tax (7.4 SEK) + CO2 tax (62.9 SEK) = Heating purposes. The national tax rates are expressed in 1 000 m3. Conversion factor 40 GJ/1 000 m3 is used.	70.3	6.8054	25				25				25
SI	EUR	Excise duty 2.37 per gigajoule, surcharge on energy end-use efficiency 0.22 per gigajoule, surcharge for the promotion of electricity generation from		3.74	22				22				22				22

Per gigajoule		Natural gas reduced rates applied in specific sectors											
		CN 2711 1100, CN 2711 21 00											
Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry			If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry			Article 5: differentiated rates for local public passenger transport (including taxis), waste collection, armed forces and public administration, disabled people, ambulances			If Article 15(1)(i) is used for natural gas used as propellant		
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		Nat Curr	EUR		Nat Curr	EUR		Nat Curr	EUR		Nat Curr	EUR	
		renewable energy sources and high-efficiency cogeneration 0.28 per gigajoule, 0.87 per gigajoule CO2-tax.											
SK	EUR	2.6		20	2.6		20	2.6		20	2.6		20
UK	GBP	Indicative rate only as this use is not taxable		20	not applicable		20	not applicable		20	0.549 0.6163		20

Natural Gas (heating "business use")



Natural Gas (heating "non-business use")



COAL AND COKE

		Coal and Coke					
		Heating fuel for business use			Heating fuel for non-business use		
		CN 2701, 2702 and 2704			CN 2701, 2702 and 2704		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		0,15 EUR per gigajoule (Annex I of Directive 2003/96/EC)			0,3 EUR per gigajoule (Annex I of Directive 2003/96/EC)		
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %
		Nat Curr	EUR		Nat Curr	EUR	
AT	EUR		1.7	20		1.7	20
BE	EUR	The national rate is 11.7577 EUR/Tonne, conversion rate is 0.0316 t/GJ.	0.3715	21	The national rate is 11.7577 EUR/Tonne, conversion rate is 0.0316 t/GJ.	0.3715	21
BG	BGN	0.6	0.3068	20	0.6	0.3068	20
CY	EUR		0.31	19		0.31	19
CZ	CZK	8.5	0.3299	21	8.5	0.3299	21
DE	EUR	Standard rate	0.33	19	Standard rate	0.33	19
DK	DKK	Energy tax (56.20 DKK) + CO2 tax (16.6 DKK)	72.8 9.7643	25	Energy tax (56.20 DKK) + CO2 tax (16.6 DKK)	72.89 9.7764	25
EE	EUR		0.93	20		0.93	20
EL	EUR		0.3	24		0.3	24
ES	EUR		0.15	21		0.65	21
FI	EUR	The national rate is 201.76 EUR/Tonne, conversion rate is 0.0316 t/GJ.	6.3756	24	The national rate is 201.76 EUR/Tonne, conversion rate is 0.0316 t/GJ.	6.375616	24

FR	EUR	The national rate is 14.62€ per MWH. Conversion into GJ: 14.62/3.6 = 4.06€ classical VAT	4.06	20	The national rate is 14.62€ per MWH. Conversion into GJ: 14.62/3.6 = 4.06€ classical VAT	4.06	20		
HR	HRK	2.3	0.3094	25	2.3	0.3094	25		
HU	HUF	The national tax rate is based on weight: HUF 2516 per 1,000 kg.	93.09	0.2882	27	Coal and Coke used by households is exempted, see Article 15(1)(h) of Council Directive 2003/96/EC.	93.09	0.2882	27
IE	EUR	1.89	13.5		1.89	13.5			
IT	EUR	4.6	22		9.2	22			
LT	EUR	0.15	21		0.3	21			
LU	EUR	5	14		n/a	0.3	14		
LV	EUR	10.65 EUR/1,000kg	0.38	21	10.65 EUR/1,000kg	0.38	21		
MT	EUR	0.3	18		0.3	18			
NL	EUR	0.4679	21		0.4679	21			
PL	PLN	1.28	0.2991	23	1.28	0.2991	23		
PT	EUR	The national rate applied to the Coke is 38.61 EUR/Tonne, conversion rate is 0.0316 t/GJ. ISP=4.26 CO2=34.35	1.2201	23	The national rate applied for Coke is 38.61 EUR/Tonne, conversion rate is 0.0316 t/GJ. ISP=4.26 CO2=34.35	1.2201	23		
		The national rate applied to the Coal is 33.12 EUR/Tonne, conversion rate is 0.0316 t/GJ. ISP=4.26 CO2=28.86	1.0466	23	The national rate applied to the Coal is 33.12 EUR/Tonne, conversion rate is 0.0316 t/GJ. ISP=4.26 CO2=28.86	1.0466	23		
RO	RON	0.73	0.1566	19	1.46	0.3133	19		

SE	SEK	Reduced Energy tax (202.5 SEK/tonne). Business use = Heating purposes in the manufacturing process in industry + No CO2 tax is applied in the manufacturing process in industry within the Emission Trading Scheme. The national rate is 202.5 SEK/Tonne, conversion rate is 0.0316 t/GJ.	6.399	0.6195	25	Energy tax (675 SEK/tonne) + CO2 tax (2924 SEK/tonne). The national rate is 3,599 SEK/Tonne, conversion rate is 0.0316 t/GJ.	113.7284	11.0095	25
		Reduced Energy tax (202.5 SEK/tonne). Business use = Heating purposes in the manufacturing process in industry + CO2 tax (2924 SEK/tonne) The national rate is 3,126.5 SEK/Tonne, conversion rate is 0.0316 t/GJ.	98.7974	9.5641	25				25
SI	EUR	Excise duty 0.29 per gigajoule, surcharge on energy end-use efficiency 0.22 per gigajoule, surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration 0.28 per gigajoule, 1.56 per gigajoule CO2-tax.		2.34	22	Excise duty 0.29 per gigajoule, surcharge on energy end-use efficiency 0.22 per gigajoule, surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration 0.28 per gigajoule, 1.56 per gigajoule CO2-tax.		2.34	22
SK	EUR			0.31	20			0.31	20

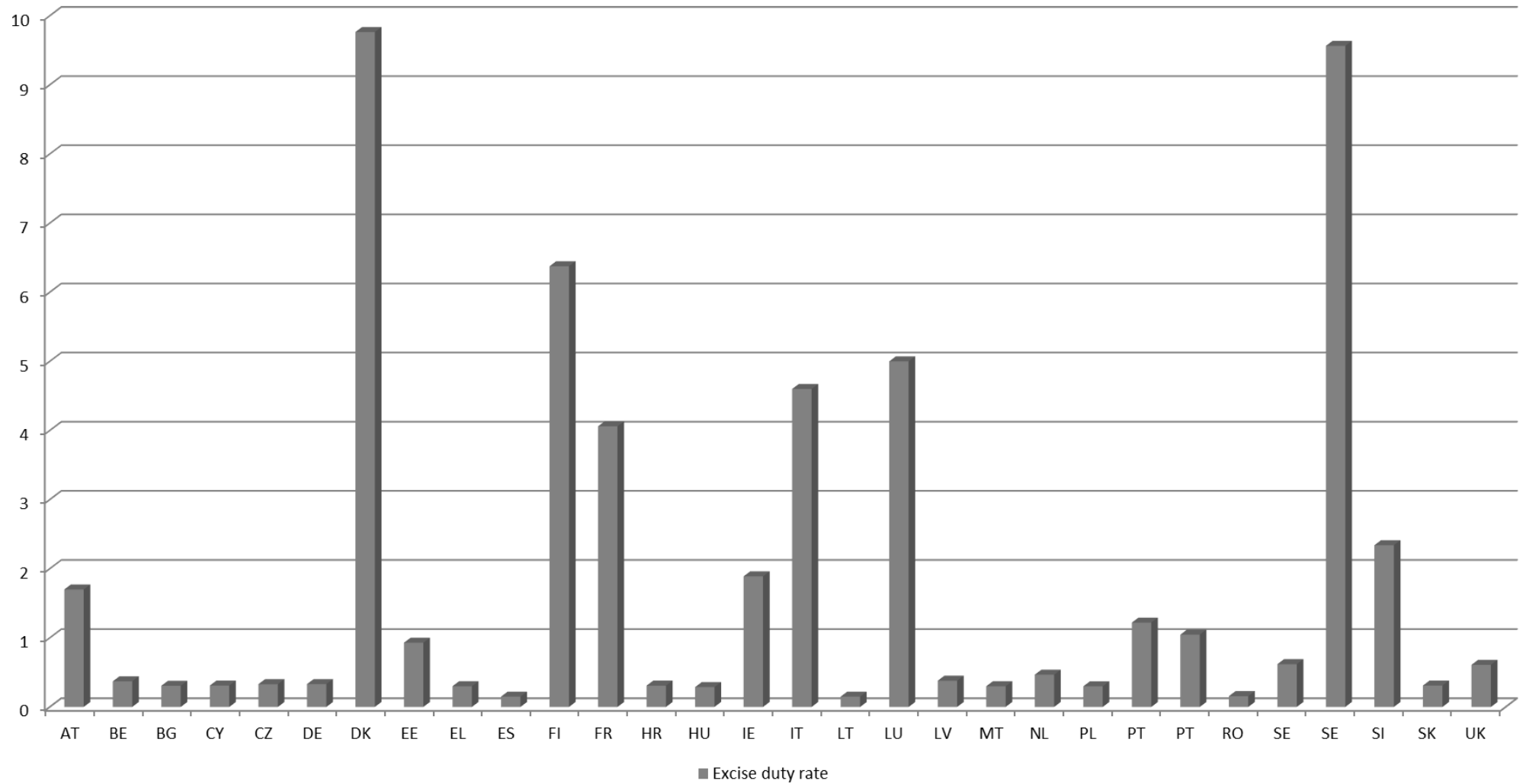
			20	Exemptions: for dual use; in mineralogical processes; for a purpose other than as motor fuel or heating fuel; combined power and heat generation; in the production of electricity; in the production of coke and semi-coke; for the transportation of persons or cargo by rail or inland waterways as part of commercial activities; by a final household coal customer; for operational purposes and technological purposes in a mining and coal-processing undertaking	0	20		
UK	GBP	0.5428	0.6094	20	Indicative rate only as this use is not taxable	0.5428	0.6094	20

Coal and Coke

Per gigajoule		Coal and Coke			
		CN 2701, 2702 and 2704			
Reduced tax rates applied according to Directive 2003/96/EC		If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry		Article 15(1)(e): reduced rate applied for railways	
MS	National Currency	Excise duty Nat Curr EUR	VAT %	Excise duty Nat Curr EUR	VAT %
AT	EUR	n/a	20	n/a	20
BE	EUR	The national rate is 0 EUR/Tonne, conversion rate is 0.0316 t/GJ. 0	21	The national rate is 11.7577 EUR/Tonne, conversion rate is 0.0316 t/GJ. 0.3715	21
CZ	CZK	8.5 0.3299	21	8.5 0.3299	21
DK	DKK	Reduced Energy tax (1.00 DKK) + CO2 tax (16.6 DKK) 17.61 2.362	25	Only CO2 tax 0 0	25
ES	EUR	0.65	21	0.65	21
FI	EUR	The national rate is 201.76 EUR/Tonne, conversion rate is 0.0402 t/GJ. 6.3756	24	The national rate is 201.76 EUR/Tonne, conversion rate is 0.0402 t/GJ. 6.3756	24
FR	EUR	n.a.	20	n.a.	20
HU	HUF	93.09 0.2882	27	93.09 0.2882	27
LU	EUR	n/a	17	n/a	17
MT	EUR	na	18	na	18
PL	PLN	exemption	23	exemption	23
RO	RON	0.73 0.1566	19	0.73 0.1566	19

SE	SEK	Reduced energy tax (202.5 SEK) +CO2 tax (2924 SEK) = Heating purposes. The national rate is 3,126.5 SEK/Tonne, conversion rate is 0.0316 t/GJ.	98.7974	9.5641	25	The national rate is 0 SEK/Tonne, conversion rate is 0.0316 t/GJ.	0	0	25
SK	EUR			0.31	20			0	20
UK	GBP	not applicable			20	not applicable			20

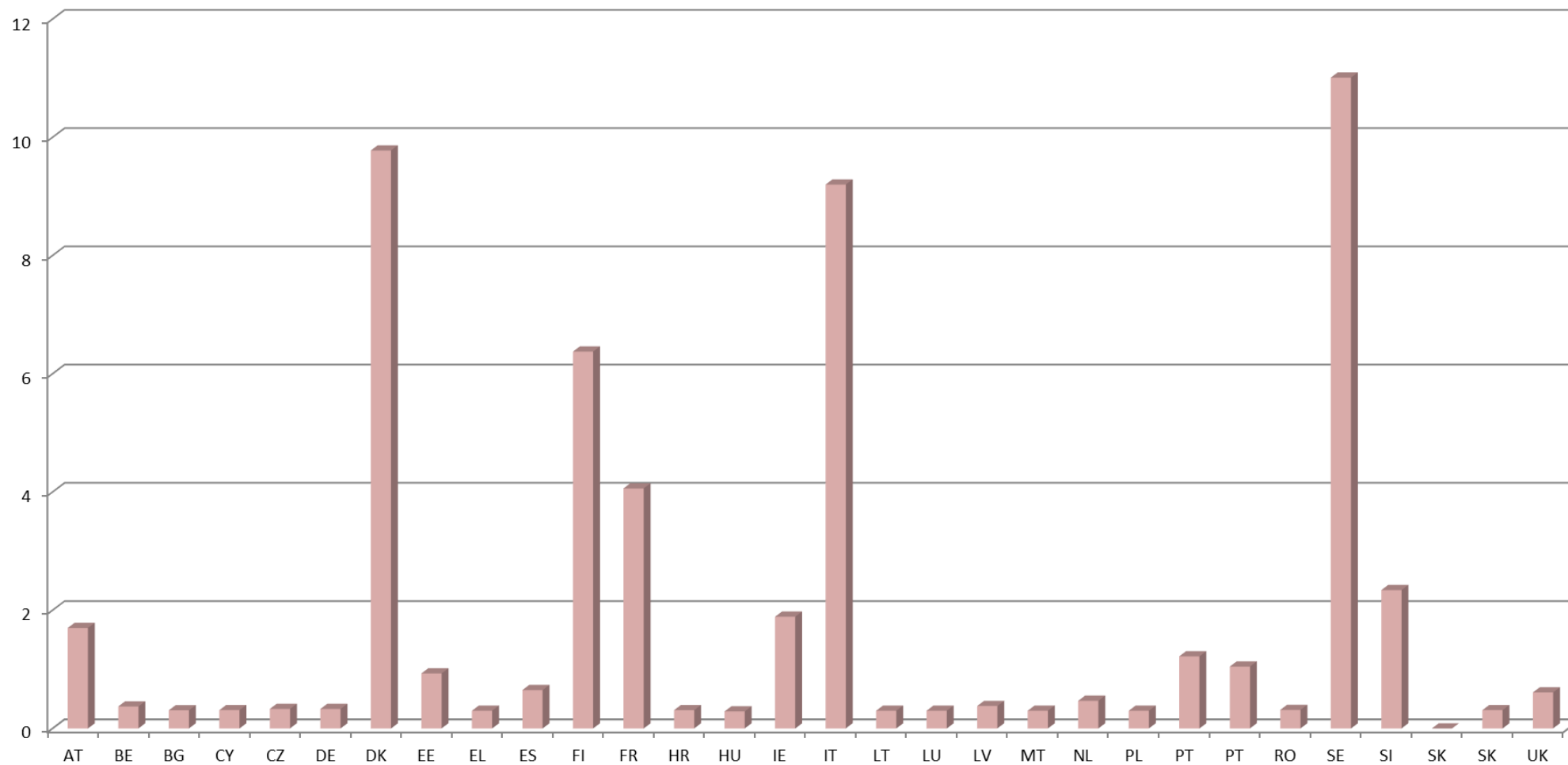
Coal and Coke (heating "business use")



Values in EUR at 01/10/2018

Coal and Coke (heating "non-business use")

Situation as at 01/01/2019



Minimum Excise Duty: 0,30 EUR per gigajoule

ELECTRICITY

		Electricity			
		For business use		For non-business use	
		CN 2716		CN 2716	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		0,5 EUR per MWh (Annex I of Directive 2003/96/EC)		1,0 EUR per MWh (Annex I of Directive 2003/96/EC)	
MS	National Currency	Excise duty		Excise duty	
		Nat Curr	EUR	Nat Curr	EUR
AT	EUR		15		15
BE	EUR	1.9261 EUR/MWh (excise) + 3.4439 EUR/MWh (federal contribution)	5.37	21	1.9261 EUR/MWh (excise) + 3.4439 EUR/MWh (federal contribution)
BG	BGN	2	1.0226	20	According Bulgarian Excise Duties and Tax Warehouses Act: Article 34a. (2) The excise rate for electricity falling within CN code 2716 for consumers of electricity for household purposes shall be BGN 0 per MWh.
CY	EUR	Levy (Article 4(2), Directive 2003/96/EC)	10	19	Levy (Article 4(2), Directive 2003/96/EC)
CZ	CZK	28.3	1.0984	21	28.3
DE	EUR		15.37	19	Standard rate
DK	DKK	4	0.5365	25	884
EE	EUR		4.47	20	4.47

EL	EUR	2.5 EUR for consumers of high voltage	5	13	2.2 EUR for households	5	13
ES	EUR	Tax on Electricity is an ad valorem (%) tax. The basis of assessment is the taxable amount that had been determined for the purposes of value added tax and the rate is 5.11269632% of it. The tax rate provided was the effective one in the first half of 2018.	5.1	21	Tax on Electricity is an ad valorem (%) tax. The basis of assessment is the taxable amount that had been determined for the purposes of value added tax and the rate is 5.11269632% of it. The tax rate provided was the effective one in the first half of 2018.	9.6	21
FI	EUR	Industrial use, mining, data centers, agriculture	7.03	24		22.53	24
FR	EUR	classical VAT	22.5	20	classical VAT	22.5	20
HR	HRK		3.750.5045	25		7.51.009	25
HU	HUF		310.50.9612	27	Electricity used by households is exempted, see Article 15(1)(h) of Council Directive 2003/96/EC.	310.50.9612	27
IE	EUR		0.5	13.5		1	13.5
IT	EUR	For monthly consumptions until 200,000 kWh.	12.5	22		22.7	10

		For monthly consumptions upper 200,000 kWh and until 1,200,000 kWh if monthly consumptions don't exceed 1,200,000 kWh. If monthly consumptions exceed 1,200,000 kWh, the monthly amount is 4,820 EUR for the consumptions upper 200,000 kWh, regardless of the real consumptions.	7.5	22		22
LT	EUR		0.52	21	1.01	21
LU	EUR		0.5	8	1	8
LV	EUR		1.01	21	1.01	21
MT	EUR		1.5	5	1.5	5
NL	EUR	0-10,000 kWh	117.53	21	0-10,000 kWh	117.53
		<10,000-50,000 kWh	81.17	21	<10,000-50,000 kWh	81.17
		<50,000-10,000,000 kWh	21.61	21	<50,000-10,000,000 kWh	21.61
		>10,000,000 kWh	0.88	21	>10,000,000 kWh	1.47
PL	PLN	5	1.1683	23	5	1.1683
PT	EUR		1	23	1	23
RO	RON	2.44	0.5235	19	4.89	1.0492

SE	SEK	Business use = Electricity in the manu facturing process in industry, shoreside electricity and electricity used in datacenters	5	0.484	25	347	33.5915	25
				25	Tax level in the northern parts of Sweden	251	24.2982	25
SI	EUR	to 10,000 MWh/year; excise duty 3.05 per MWh; 0,8 per MWh surcharge on energy end-use efficiency on electricity. Surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration onPay is paid on connection.		3.85	22	to 10,000 MWh/year; excise duty 3.05 per MWh; 0,8 per MWh surcharge on energy end-use efficiency on electricity. Surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration onPay is paid on connection.	3.85	22
				22	over 10,000 MWh/year; excise duty 3.05 per MWh; 0,8 per MWh surcharge on energy end-use efficiency on electricity. Surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration onPay is paid on connection.	2.6	22	
SK	EUR			1.32	20		1.32	20

			20	Exemptions: used principally for the purposes of chemical reduction and in electrolytic and metallurgical processes; used in mineralogical processes; used for the manufacture of a product, when the cost of electricity accounts for more than 50% of the average own costs; used for the production of electricity and for maintaining the ability of the electricity generation facility to produce electricity; produced from a renewable source ... (exemptions continue in following cell)	0	20		
			20	... generated in a facility for combined power and heat generation, if supplied directly to the final electricity consumer; used for combined power and heat generation; used for the transportation of persons and cargo by rail, underground, tram, trolleybus, electric bus or funicular; generated aboard a ship used for the transportation of persons or cargo, where such transportation is carried out as part of commercial activities; used by a final household electricity customer	0	20		
UK	GBP	5.83	6.5448	20	Indicative rate only as this use is not taxable	5.83	6.5448	20

Electricity

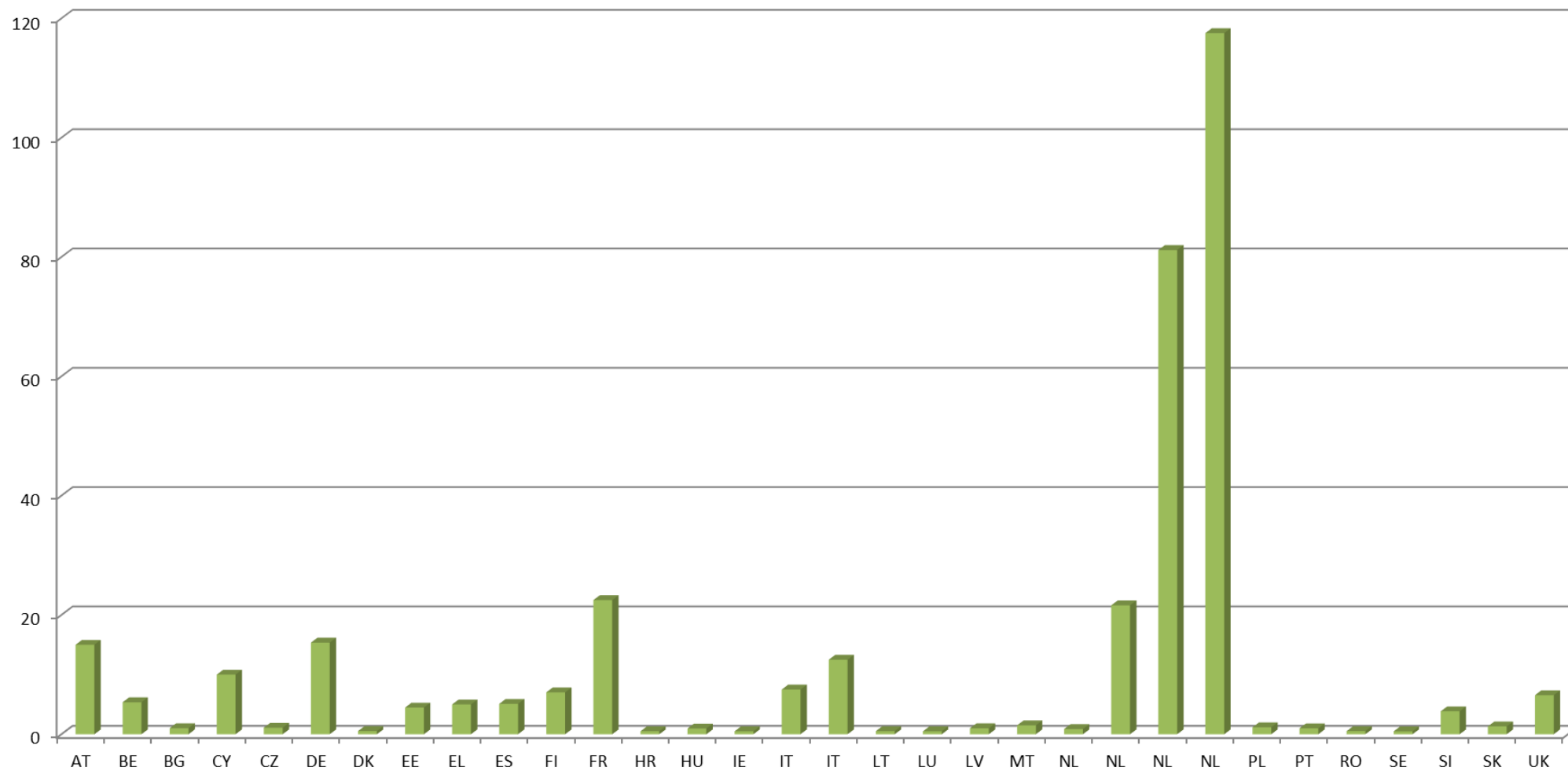
Per MWh		Electricity reduced rates applied in specific sectors							
		CN 2716							
Reduced tax rates applied according to Directive 2003/96/EC		If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry		Article 15(1)(e): reduced rate applied for railways		Article 15(1)(e): reduced rate applied for metro, tram and trolley bus			
MS	National Currency	Excise duty		Excise duty		Excise duty		VAT %	
		Nat Curr	EUR	Nat Curr	EUR	Nat Curr	EUR		
AT	EUR	n/a		20		n/a		20	
BE	EUR	0		21		exemption 0		21	
CZ	CZK	28.3	1.0984	21		0 0		21	
DE	EUR	15.37		19		11.42		19	
DK	DKK	4	0.5365	25		4 0.5365		25	
EL	EUR	0		13				24	

ES	EUR	Tax on Electricity is an ad valorem (%) tax. The basis of assessment is the taxable amount that had been determined for the purposes of value added tax and the rate is 5.11269632% of it. The tax rate provided was the effective one in the first half of 2018.	5.1	21	Tax on Electricity is an ad valorem (%) tax. The basis of assessment is the taxable amount that had been determined for the purposes of value added tax and the rate is 5.11269632% of it. The tax rate provided was the effective one in the first half of 2018.	5.1	21	Tax on Electricity is an ad valorem (%) tax. The basis of assessment is the taxable amount that had been determined for the purposes of value added tax and the rate is 5.11269632% of it. The tax rate provided was the effective one in the first half of 2018.	5.1	21
FI	EUR		7.03	24		0	24		0	24
FR	EUR	n.a.		20		0.5	20		0.5	20
HU	HUF		310.5 0.9612	27		310.5 0.9612	27		310.5 0.9612	27
IT	EUR			22	Exemption.		22	Exemption.		22
LT	EUR	n.a.		21	n.a.		21	n.a.		21
LU	EUR	n/a		17	n/a		17	n/a		17
LV	EUR			21		0	21		0	21
MT	EUR	na		18	na		18	na		18
RO	RON		2.44 0.5235	19		2.44 0.5235	19		2.44 0.5235	19
SE	SEK		5 0.484	25		0 0	25		0 0	25
SK	EUR		1.32	20		0	20		0	20
UK	GBP	not applicale		20		0 0	20		0 0	20

Values in EUR at 01/10/2018

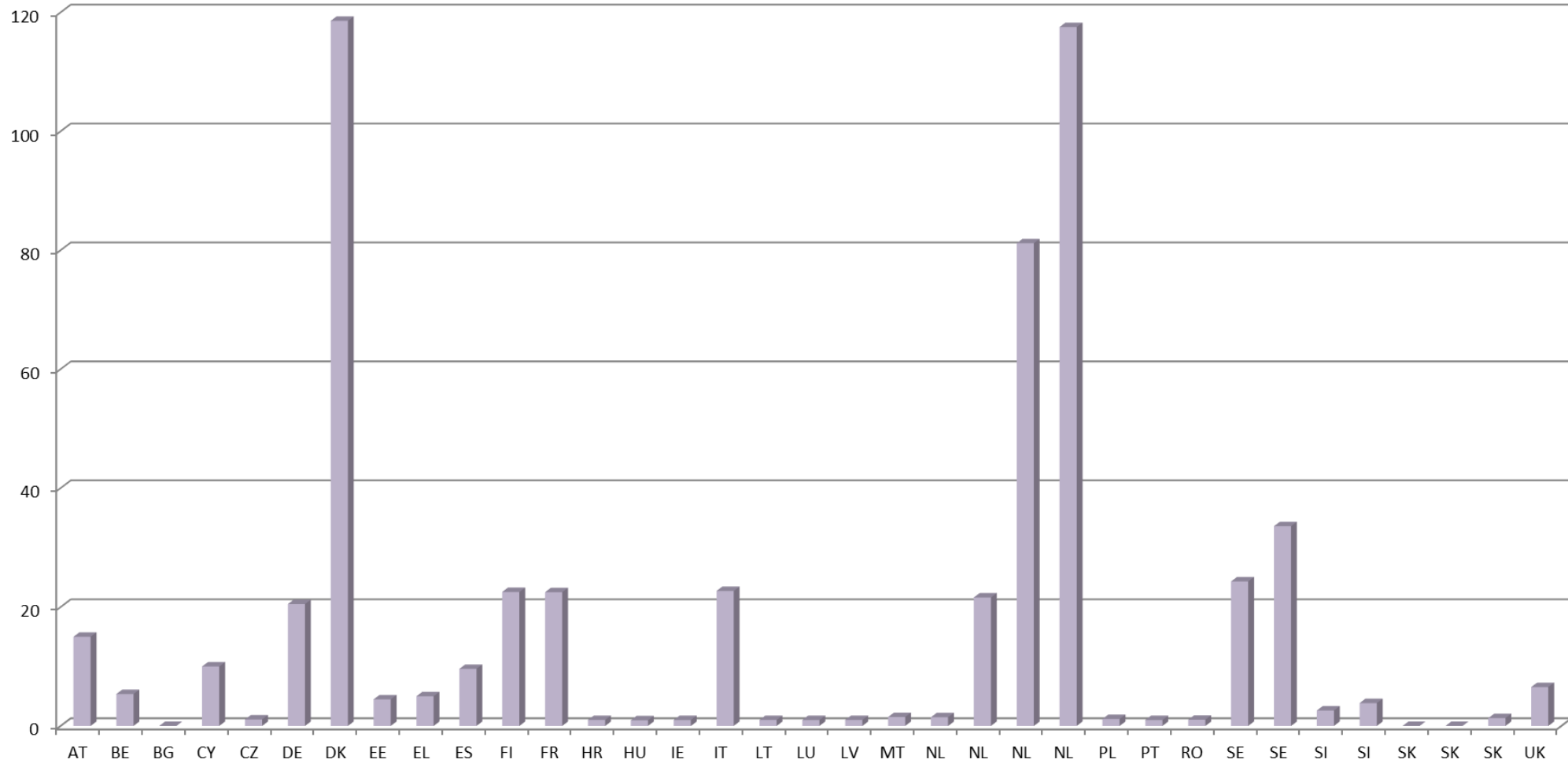
Electricity ("business use")

Situation as at 01/01/2019



Minimum Excise Duty: 0,5 EUR per 1 MWh

Electricity ("non-business use")



LIST OF MEMBER STATE CONTACT POINTS FOR EXCISE DUTY TABLES

STATE	ADMINISTRATION	CONTACT	TELEPHONE N°	WEBSITE	E-MAIL
AT	Bundesministerium für Finanzen	Alcohol, Tobacco, Energy	+43 1 514 33 506 222	-	Post.iv-5@bmf.gv.at
BE	Federal Public Service Finance - General Administration of Customs and Excise	Excise Legislation	-	https://finance.belgium.be/en/contact	da.oeo.da.ca@minfin.fed.be da.lex.acc@minfin.fed.be
BG	Ministry of Finance Tax Policy Directorate	Alcohol, Tobacco, Energy	+359 2 9859 2850	-	
CY	Ministry of Finance Department of Customs & Excise		+357 22601659 +357 22601754	http://www.mof.gov.cy/mof/customs/customs.nsf/index_gr/index_gr?OpenDocument	
CZ	Ministry of Finance Excise Duty Unit	Alcohol, Tobacco, Energy	+420 2 5704 2575 +420 2 5704 2639	-	
DE	Bundesministerium der Finanzen III B 4	-	-	http://www.bundesfinanzministerium.de	III B4@bmf.bund.de
DK	Ministry of Taxation	Department of Environmental taxes Department of VAT, Excise and Customs	+45 33923392	https://www.skm.dk	lovgivningogoeekonomi@skm.dk
EE	Ministry of Finance	Fiscal Policy Department	+3726113221	https://www.rahandusministeerium.ee/en	
EL	Ministry of Finance Directorate General of Customs and Excise	-	+30 210 69 87 428 +30 210 69 87 411 +30 210 69 87 423	-	-
ES	Ministerio de Hacienda y Administraciones Públicas. Dirección General de Tributos. Subdirección General de Impuestos Especiales y Tributos sobre el Comercio Exterior	Ministerio de Hacienda y Administraciones Públicas. Dirección General de Tributos. Subdirección General de Impuestos Especiales y Tributos sobre el Comercio Exterior	+34 91 5958245	-	especiales.tce@tributos.minhap.es

STATE	ADMINISTRATION	CONTACT	TELEPHONE N°	WEBSITE	E-MAIL
FI	Ministry of Finance	Alcohol, Tobacco, Energy	+358 2955 30331 +358 2955 30577	-	votilastot@vm.fi
FR	Direction générale des douanes et droits indirects	Alcohol, Tobacco, Energy	+33 1 57 53 48 40 +33 1 57 53 41 47 +33 1 57 53 45 70	-	dg-fid3@douane.finances.gouv.fr dg-fid2@douane.finances.gouv.fr
HR	Central Office, Customs Directorate, Excise Duty Sector		+385 1 621 1212	-	
HU	Ministry of Finance	Alcohol, Tobacco, Energy	+36 1 795 1895 +36 1 795 1056 +36 1 795 7967 +36 1 795 5445	-	jovedeki@pm.gov.hu
IE	Office of the Revenue Commissioners	Indirect Taxes Division Excise Branch	+353 1 858 99 29 +353 1 858 99 11 +353 1 858 99 17	-	-
IT	Agenzia delle Dogane e dei Monopoli	"Telematic office for public relations"	-	https://www.adm.gov.it	-
LT	Ministry of Finance of Lithuania	-	+370 5 2190000	http://www.finmin.lt	finmin@finmin.lt
LU	Administration des douanes et accises Direction des douanes et accises	Division TAXUD (Alcohol, Energy)	+352 2818 2818 +352 2818 2228	https://douanes.public.lu/fr.html	taxud@do.etat.lu
LV	Ministry of Finance	State Revenue Service	+371 6712 00 00 +37 1 6708 38 46	http://www.fm.gov.lv/en/ https://www.vid.gov.lv/en	pasts@fm.gov.lv vid@vid.gov.lv
MT	Ministry of Finance, the Economy & Investment Customs Department	-	+356 25 685 153 +356 25 685 262	-	-
NL	Ministerie van Financiën Directie Internationale Zaken en Verbruiksbelastingen		+31 70 342 7358 +31 70 342 8322	-	
PL	Ministry of Finance Excise Duty Department	Alcohol, Tobacco, Energy	+48 22 694 52 95	-	

STATE	ADMINISTRATION	CONTACT	TELEPHONE N°	WEBSITE	E-MAIL
PT	Autoridade Tributária e Aduaneira /AT	-	+351 218 813 714	-	-
RO	Ministry of Public Finance Excise Duty Legislation Directorate	-	-	-	-
SE	Ministry of Finance	Alcohol, Tobacco	+46 8 405 11 13	https://www.government.se	
SI	Ministry of Finance	Alcohol, Tobacco, Energy	+386 1 369 67 33 +386 1 369 67 42	-	
SK	Ministry of Finance	Alcohol, Tobacco, Energy	+421 2 59583490	-	
UK	H.M. Revenue & Customs	Excise: Enquiries or www.gov.uk 'contact us'	+44 300 200 200 3700	-	-