

# **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. <u>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.</u>

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 Accession<sup>1</sup> provided for transitional arrangements and specific measures for two new Member States<sup>2</sup>. In addition, two additional Council Directives for specific arrangements were adopted on 29 April 2004 (Directive 2004/74/EC<sup>3</sup> and Directive 2004/75/EC<sup>4</sup>).

<u>Directive 2004/74/EC</u> 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.

<u>Directive 2004/75/EC</u> 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 EU<sup>5</sup> provided for transitional arrangements and specific measures for the two Member States. The temporary provisions expired at the end of 2012.

<sup>&</sup>lt;sup>1</sup> OJ L 236, 23.9.2003, p. 17.

<sup>&</sup>lt;sup>2</sup> Cyprus and Poland.

<sup>&</sup>lt;sup>3</sup> OJ L 157, 30.4.2004, p.87.

<sup>&</sup>lt;sup>4</sup> OJ L 157, 30.4.2004, p.100.

<sup>&</sup>lt;sup>5</sup> 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
Petrol	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ
Gas oil	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ
Gas oil reduced rate	Y	Y	Y	Υ	Y		Υ			Υ	Υ		Υ	Υ	Υ	Υ		Υ			Υ	Υ	Υ	Υ	Υ	Υ	Υ	
Kerosene	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ
Kerosene reduced rate			Y	Υ	Y	Υ	Υ			Υ		Υ			Υ		Υ	Υ			Υ	Υ	Υ	Υ	Υ	Υ		
Heavy Fuel oil	Y	Y	Y	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Y	Υ	Υ	Υ	Y	Υ	Y	Y	Υ	Υ	Υ	Υ	Y	Υ	Υ	Υ	Υ
Heavy Fuel oil reduced rate							Υ				Υ										Υ			Υ	Υ			
LPG	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ
LPG reduced rate		Υ	Y	Υ		Υ	Υ				Υ		Υ		Υ		Υ				Υ	Υ	Υ	Υ	Υ	Υ		
Natural gas	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ
Natural gas reduced rate		Y	Y				Υ				Υ				Υ		Υ			Υ	Υ	Υ	Υ	Υ	Υ	Υ		
Coal and Coke	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ
Coal and Coke reduced rate		Y					Υ				Υ													Υ	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
Electricity	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ
Electricity reduced rate						Y				Υ														Y				

# **TABLE OF CONTENTS**

INTRODUCTORY NOTE	2
IMPORTANT REMARK	3
UPDATE SITUATION - EXCISE DUTY TABLES	4
TABLE OF CONTENTS	6
EURO EXCHANGE RATES	7
ENERGY PRODUCTS AND ELECTRICITY	8
Petrol	9
Gas Oil	16
Kerosene	44
Heavy fuel oil	61
Liquefied Petroleum Gas (LPG)	68
Natural Gas	86
Coal and Coke	111
Electricity	119
LIST OF MEMBER STATE CONTACT POINTS FOR EXCISE DUTY TABLES	128

#### **EURO EXCHANGE RATES**

Value of National C	Value of National Currency in EUR at the first working day of October 6Member StateNational CurrencyCurrency valueBulgariaBGN1.9558CroatiaHRK7.433Czech RepublicCZK25.765DenmarkDKK7.4557									
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								

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.

<sup>&</sup>lt;sup>6</sup> The exchange rates are retrieved from the ECB website Home>Statistics>Exchange rates> Euro foreign exchange reference rates (<a href="https://www.ecb.europa.eu/stats/exchange/eurofxref/html/index.en.html">https://www.ecb.europa.eu/stats/exchange/eurofxref/html/index.en.html</a>).

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**

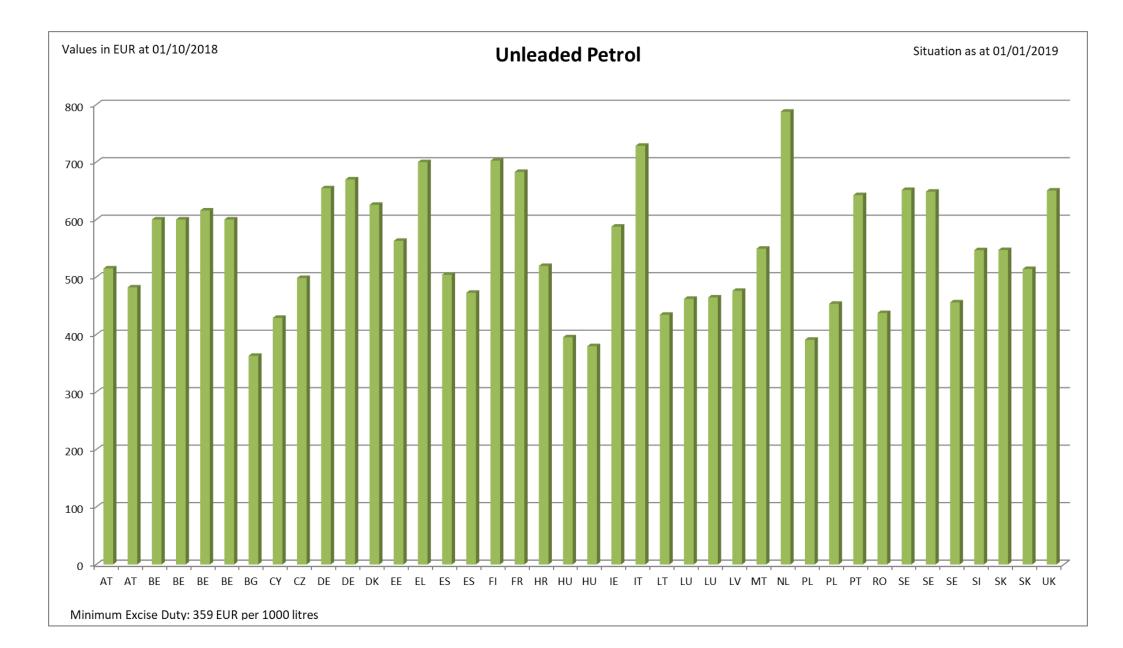
					Petrol			
		Lead	ed			Unlead		
		CN 2710 1131, CN 2710 1151, C	N2710 1159		CN 2710 1131, CN 2710 1141, CN 2710 1145, CN 2710	1149		
duty a	num excise adopted by Council on 10-2003	421 EUR per 1000 litres.			359 EUR per 1000 litres.			
200	(Dir. 3/96/EC)	(Annex I of Directive 2003/96/EC)			(Annex I of Directive 2003/96/EC)			
MS	National	Excise duty		VAT %	Exci	se duty		VAT
	Currency	NatCui	r EUR			NatCurr	EUR	%
AT	EUR	With minimum biofuel content of 46 I and sulfur content <=10 mg/kg	554	20	With minimum biofuel content of 46 I 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 I 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 5,534 DKK) + CO2 tax (421 DKK)	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			
		l	Leaded			Unlead		
		CN 2710 1131, CN 2710 115	1, CN2710 1159		CN 2710 1131, CN 2710 1141, CN 2710 1145, CN 271	10 1149		
duty the 0	num excise adopted by Council on 10-2003	421 EUR per 1000 litres.			359 EUR per 1000 litres.			
200	(Dir. 3/96/EC)	(Annex I of Directive 2003/96	/EC)		(Annex I of Directive 2003/96/EC)			
MS	National	Excise (	duty	VAT %	Ex	cise duty		VAT
	Currency	Na	atCurr EU	JR		NatCurr	EUR	%
				21	Unleaded gasoline with less than 98 I.O.		472.69	21
FI	EUR	Not available in Finland	702	2.5 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	718	5.6 20	idem		682.9	20
HR	HRK	4	,500 605.4	1083 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.	2,674 379.7	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.	7,674 395.2	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 271	0 1151, CN271	0 1159		CN 2710 1131, CN 2710 1141, CN 2710 1145, CN 2710 1	149		
duty a	num excise adopted by Council on 10-2003	421 EUR per 1000 litres	S.			359 EUR per 1000 litres.			
200	(Dir. 3/96/EC)	(Annex I of Directive 20	03/96/EC)			(Annex I of Directive 2003/96/EC)			
MS	National Currency	Ex	xcise duty NatCurr	EUR	VAT %	Excise	e duty NatCurr	EUR	VAT %
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) = Alcylate 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			Unlead		
		CN 2710 1131, CN 2710 1151, CN2710 115	59		CN 2710 1131, CN 2710 1141, CN 2710 1145, CN 2710 1149		
duty a	num excise adopted by Council on -10-2003	421 EUR per 1000 litres.			359 EUR per 1000 litres.		
200	(Dir. 3/96/EC)	(Annex I of Directive 2003/96/EC)			(Annex I of Directive 2003/96/EC)		
MS	National Currency	Excise duty NatCurr	VA EUR	AT %	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.		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
			2	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			Uı	nlead		
		CN 2710 1131, CN 2710 1151, CN271	0 1159		CN 2710 1131, CN 2710 1141, CN 2710 1145, CN 2710 1149	9		
duty the	num excise adopted by Council on -10-2003	421 EUR per 1000 litres.			359 EUR per 1000 litres.			
200	(Dir. 03/96/EC)	(Annex I of Directive 2003/96/EC)			(Annex I of Directive 2003/96/EC)			
MS	National	Excise duty		VAT %	Excise do	uty		VAT
	Currency	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



#### **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					
		Pr	opellant			Heating fu	el for busin	ess use			Heating fu	el for non-b	usiness use
		CN 2710 1941 to 2710 1	949			CN 2710 1941 to 2710	0 1949			CN 2710 1941 to 271	0 1949		
ado Cou	Minimum cise duty pted by the Incil on 27-10-2003 (Dir. 03/96/EC)	330 EUR per 1000 litres (Annex I of Directive 200	nnex I of Directive 2003/96/EC)  Excise duty				s. 2003/96/EC)			21 EUR per 1000 litre (Annex I of Directive 2			
MS	National	Excise	duty		VAT	Excis	se duty		VAT	Excis	se duty		VAT %
	Currency		NatCurr EUR % asoil with minimum 397 20				NatCurr	EUR	%		NatCurr	EUR	
АТ	EUR	100 2 2			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 I 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		20		646	330.2996	20		646	330.2996	20	
CY	EUR	as from 18.12.2018	s 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					
		Propella	nt		Heating fue	el for busin	ess use			Heating fu	uel for non-b	usiness use
		CN 2710 1941 to 2710 1949			CN 2710 1941 to 2710	1949			CN 2710 1941 to 2710	1949		
ex ado <sub>l</sub> Cou 1	finimum cise duty oted by the incil on 27- 10-2003 (Dir. 03/96/EC)	330 EUR per 1000 litres.  (Annex I of Directive 2003/96/E	C)		21 EUR per 1000 litres (Annex I of Directive 2				21 EUR per 1000 litres (Annex I of Directive 2		)	
MS	National	Excise duty		VAT	Excis	e duty		VAT	Excis	e duty		VAT %
	Currency	NatC	urr 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% 3,179 biodiesel: Energy tax (2 742 DKK) + CO2 tax (433 DKK)	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

			<b>Propellant</b> CN 2710 1941 <u>to</u> 2710 1949					Gas oil				
		Pr	opellant			Heating fu	el for busin	ess use		Heating	fuel for non-b	usiness use
		CN 2710 1941 to 2710 1	949			CN 2710 1941 to 271	0 1949			CN 2710 1941 to 2710 1949		
ex adop Cou	finimum cise duty oted by the ncil on 27-	330 EUR per 1000 litres.				21 EUR per 1000 litre	S.			21 EUR per 1000 litres.		
	0-2003 (Dir. 03/96/EC)	(Annex I of Directive 200	3/96/EC)			(Annex I of Directive 2	2003/96/EC)			(Annex I of Directive 2003/96/E	C)	
MS	National	Excise	duty		VAT	Excis	se duty		VAT	Excise duty		VAT %
	Currency		NatCurr EUR roduct is an inclusive		%		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)	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)	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 busin	ess use		Heating fu	el for non-b	usiness use
		CN 2710 1941 to 2710 1949			CN 2710 1941 to 2710 1949			CN 2710 1941 to 2710 1949		
ex adop Cou 1	linimum cise duty oted by the ncil on 27- 0-2003 (Dir. 03/96/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	Excise duty		VAT	Excise duty		VAT	Excise duty		VAT %
	Currency	NatCurr	EUR	%	NatCurr	EUR	%	NatCurr	EUR	
IT	EUR		617.4	22		403.21	22		403.21	22
LT	EUR		347	21		21.14	21		21.14	21
LU	EUR	> 10 mg/kg	338.3548	17		10	14		10	14
		≤ 10 mg/kg	335	17			14			14
LV	EUR		372	21		56.91	21		56.91	21
MT	EUR		472.4	18		232.09	18		232.09	18
NL	EUR		495.69	21		495.69	21		495.69	21
PL	PLN	includes fuel tax 1,468.61	343.1652	23	232	54.2107	23	232	54.2107	23
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	13

							Gas oil				
		Propella	t		Heating fue	el for busin	ess use		Heating for	uel for non-b	usiness use
		CN 2710 1941 to 2710 1949			CN 2710 1941 to 2710	1949			CN 2710 1941 to 2710 1949		
ex adop Cou	dinimum cise duty oted by the incil on 27- 0-2003 (Dir. 03/96/EC)	330 EUR per 1000 litres.  (Annex I of Directive 2003/96/E	S)		21 EUR per 1000 litres (Annex I of Directive 26)				21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC	)	
MS	National	Excise duty		VAT	Excise	e duty		VAT	Excise duty		VAT %
	Currency	NatC	ırr EUR	%		NatCurr	EUR	%	NatCurr	EUR	
RO	RON	1,89	.94 406.8104	19		1,895.94	406.8104	19	1,895.94	406.8104	19
SE	SEK	Energy tax (2 480 4,716 SEK) + CO2 tax (2 236 SEK) = Environmental class 1.	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 4,247 SEK) + CO2 tax (3 360 SEK).	411.1326	25
		Energy tax (2 791 5,027 SEK) + CO2 tax (2 236 SEK) = Environmental class 2.	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 5,188 SEK) + CO2 tax (2 236 SEK) = Environmental class 3.	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

			<b>Propellant</b> CN 2710 1941 to 2710 1949			Gas oil				
		Propellant			Heating fuel for busing	ess use		Heating	uel for non-l	ousiness use
		CN 2710 1941 to 2710 1949			CN 2710 1941 to 2710 1949			CN 2710 1941 to 2710 1949		
ex adop Cou	Minimum cise duty pted by the Incil on 27-10-2003 (Dir. 03/96/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/E0	C)	
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.	20.1		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	393	20	gas oil without biogenic substance	393	20	gas oil without biogenic substance	393	20
		Gas oil with biogenic substance, if these contain: a) from January 1, 2018 to December 31, 2020: biodiesel content of 6.9 % or more or biodiesel of 6.4 % or more including the biogenic	368	20	gas oil with biogenic substance	368	20	gas oil with biogenic substance	368	20

							Gas oil				
		Prope	ellant			Heating fuel for busing	ess use		Heating fu	el for non-b	usiness use
		CN 2710 1941 to 2710 1949	9			CN 2710 1941 to 2710 1949			CN 2710 1941 to 2710 1949		
exc adop Cour 1	inimum cise duty sted by the noil on 27- 0-2003 (Dir. 3/96/EC)	330 EUR per 1000 litres.  (Annex I of Directive 2003/96	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 dut  No  substance of 0.5 % or more b) from January 1, 2021 the biogenic substance accounting for 1 % or more		EUR	VAT %	Excise duty NatCurr	EUR	VAT %	Excise duty NatCurr	EUR	VAT %
UK	GBP	57	79.5	650.5534	20	111.4	125.0589	20	111.4	125.0589	20

# Gas Oil

						Gas oil - Industria	I/Commercia	l use (Art.8, ex	ccept for agriculture)				
		Article 8(2)(	b): stati	onary motors		Article 8(2)(c): plant eng		ery used in co I public works		Article 8(2)(d): veh roadway or which ha use mail	ave not bee		thorisation for
		CN 2710 1941 to 2710 1	949			CN 2710 1941 to 2710	0 1949			CN 2710 1941 to 2710	0 1949		
ex adop Cou	dinimum cise duty oted by the incil on 27- 0-2003 (Dir.	21 EUR per 1000 litres.  (Annex I of Directive 200	03/96/EC	;)		21 EUR per 1000 litre  (Annex I of Directive 2				21 EUR per 1000 litres (Annex I of Directive 2			
	03/96/EC)				T								
MS	National Currency	Excise Na	duty tCurr	EUR	VAT %	Exc	cise duty NatCurr	EUR	VAT %	Exci	se duty NatCurr	EUR	VAT %
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	20
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	21
		sulfur content > 10 mg/kg		22.8845	21	sulfur content > 10 mg/kg		22.8845	21	sulfur content > 10 mg/kg		22.8845	21
BG	BGN	640	6	330.2996	20		646	330.2996	20		646	330.2996	20
CY	EUR	as from 18.12.2018		74.73	19	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		10,950	424.9951	21
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	19

					Gas oil - Industrial/Commercia	al use (Art.8, ex	xcept for agriculture)			
		Article 8(2)(b): stat	ionary motors		Article 8(2)(c): plant and machine engineering an			Article 8(2)(d): vehicles inten roadway or which have not bee use mainly on the	n granted au	thorisation for
		CN 2710 1941 to 2710 1949			CN 2710 1941 to 2710 1949			CN 2710 1941 to 2710 1949		
ex ado Cou	dinimum cise duty pted by the incil on 27- 10-2003 (Dir.	21 EUR per 1000 litres.  (Annex I of Directive 2003/96/E0	C)		21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)		
	03/96/EC)			1			T			T
MS	National Currency	Excise duty	EUD.	VAT %	Excise duty	EUD	VAT %	Excise duty	EUD	VAT %
		NatCurr exceeding 50 mg/kg	EUR		NatCurr	EUR		NatCurr	EUR	
		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% 3,175 biodiesel: Energy tax (2 742 DKK) + CO2 tax (433 DKK)	425.8487	25	Gas oil with 6.8% 3,175 biodiesel: Energy tax (2 742 DKK) + CO2 tax (433 DKK)	425.8487	25	Gas oil with 6.8% 3,175 biodiesel: Energy tax (2 742 DKK) + CO2 tax (433 DKK)	425.8487	25
EE	EUR		493	20		493	20		493	20
EL	EUR	refund: -125 EUR/1,000 It	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 - Industria	I/Commercia	l use (Art.8, ex	cept for agriculture	)			
		Article 8(2)(b): stati	ionary motors		Article 8(2)(c): plant eng		nery used in co		Article 8(2)(d): veh roadway or which ha use mai	ve not bee		thorisation for
		CN 2710 1941 to 2710 1949			CN 2710 1941 to 271	0 1949			CN 2710 1941 to 271	0 1949		
ex	linimum cise duty oted by the	21 EUR per 1000 litres.			21 EUR per 1000 litre	S.			21 EUR per 1000 litre	S.		
1	ncil on 27- 0-2003 (Dir. 03/96/EC)	(Annex I of Directive 2003/96/EC	C)		(Annex I of Directive 2	2003/96/EC)			(Annex I of Directive 2	2003/96/EC)		
MS	National	Excise duty		VAT %	Exc	cise duty		VAT %	Exci	se duty		VAT %
	Currency	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 - Industria	I/Commercia	l use (Art.8, ex	cept for agriculture)				
		Article 8(	(2)(b): station	onary motors		Article 8(2)(c): plant eng		ery used in co d public works		Article 8(2)(d): veh roadway or which ha use mai	ave not bee		horisation for
		CN 2710 1941 to 271	0 1949			CN 2710 1941 to 271	0 1949			CN 2710 1941 to 271	0 1949		
ex ado Cou	Minimum ccise duty pted by the uncil on 27- 10-2003	21 EUR per 1000 litre				21 EUR per 1000 litre				21 EUR per 1000 litre			
20	(Dir. 03/96/EC)	(Annex I of Directive 2	2003/96/EC	;)		(Annex I of Directive 2	2003/96/EC)			(Annex I of Directive 2	2003/96/EC)		
MS	National	Exc	ise duty		VAT %	Exc	cise duty		VAT %	Exci	se duty		VAT %
	Currency		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 manu facturing 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): station	nary motors	Article 8(2)(c): plant and machinery us engineering and public		Article 8(2)(d): vehicles intended for roadway or which have not been grause mainly on the public	nted authorisation for
		CN 2710 1941 to 2710 1949		CN 2710 1941 to 2710 1949		CN 2710 1941 to 2710 1949	
ex ado Cou	Minimum cise duty pted by the incil on 27- 10-2003 (Dir.	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)	
20	03/96/EC)						
MS	National Currency	Excise duty NatCurr	VAT %	Excise duty  NatCurr EUF	VAT %	Excise duty  NatCurr EU	VAT %
		horticultural and piscicultural works and in forestry (266.1 SEK) + No CO2 tax is applied in the manu facturing process in industry within the Emission Trading Scheme.				CO2 tax (1341.6 SEK) = Environmental class 1.	
		Reduced energy 3,626.1 tax in the manu facturing process in industry and in agriculture, horticultural and piscicultural works and in forestry (266.1 SEK) + CO2 tax (3 360 SEK).	351.0261 25		25	Reduced rate in 1,648.6 159 mining and quarrying. Reduced energy tax (307 SEK) + Reduced CO2 tax (1341.6 SEK) = Environmental class 2.	9.5934 25
			25		25	Reduced rate in 1,666.3 161 mining and quarrying. Reduced energy tax (324.7 SEK) + Reduced CO2 tax (1341.6 SEK) =	.3069 25

			Gas oil - Industrial/Commercia	al use (Art.8, ex	cept for agriculture)			
	Article 8(2)(b): stationary motors		Article 8(2)(c): plant and machin engineering and	•	•	Article 8(2)(d): vehicles intended roadway or which have not bee use mainly on the p	n granted au	thorisation for
	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.  (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  Environmental class	EUR	VAT %
SI EUR	Excise duty 272.63 196.36, 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	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	22

						Gas oil - Industria	ıl/Commercia	al use (Art.8, ex	cept for agriculture)	)			
		Artic	le 8(2)(b): stati	onary motors		Article 8(2)(c): plan enç		nery used in co d public works		Article 8(2)(d): veh roadway or which ha use mai	ave not bee		thorisation for
		CN 2710 1941 to	2710 1949			CN 2710 1941 to 271	0 1949			CN 2710 1941 to 271	0 1949		
excise duty adopted by the Council on 27- 10-2003 (Dir. 2003/96/EC)		21 EUR per 1000		C)		21 EUR per 1000 litre (Annex I of Directive 2				21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)			
MS	National Currency		Excise duty  NatCurr	EUR	VAT %	Ex	cise duty NatCurr	EUR	VAT %	Exci	se duty NatCurr	EUR	VAT %
SK	EUR	gas oil without biogenic substance	Natouri	393	20	gas oil without biogenic substance	Natouri	393	20	gas oil without biogenic substance	Natouri	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												
rate acc	duced tax es applied cording to Directive 03/96/EC	Article 8(2)(a): n pisci		agricultural, hor s, and in forestr			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  Electric Electri		EUR	VAT %	Excise duty  Nat Curr EUR		VAT %	Excise duty  Nat Curr EUR		VAT %			
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 <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  CO2 tax (465		VAT %	CO2 tax (465	Excise duty  Nat Curr	EUR	VAT %		e duty Nat Curr	EUR	VAT %	
		DKK)				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 0 refund.	)	0	27
IE	EUR	Carbon Component€54.92 Non-Carbon		102.28	13.5			56.31	13.5	Carbon Component€54.92 Non-Carbon		102.28	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): n pisci	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		EUR	VAT %		
		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 CO2=31.53		139.04	13				23	ISP=107.51 CO2=31.53		139.04	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 sectors										
		CN 2710 1941 <u>to</u> 2710 1949										
rate acc	duced tax es applied cording to pirective 03/96/EC	Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry				If Article 15(3) is used for ago piscicultural works			Article 15(1)(e): reduced rate applied for railways			
MS	National Currency	Excise duty  Nat Curr EUR  Environmental		VAT %	Excise duty Nat Curr	EUR	VAT %	Excise duty Nat Curr	EUR	VAT %		
		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			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 piscicultui	fuel for agricultural works, and in		,	3) is used for a cicultural work	-		Article 15(1)(e): reduced rate applied for railways				
MS	National Currency	Excise N:	e duty at Curr EU	R 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	.4 125.05	89 20	horticulturaluse only	0	0	20	111.4	125.0589	20		

# Gas Oil

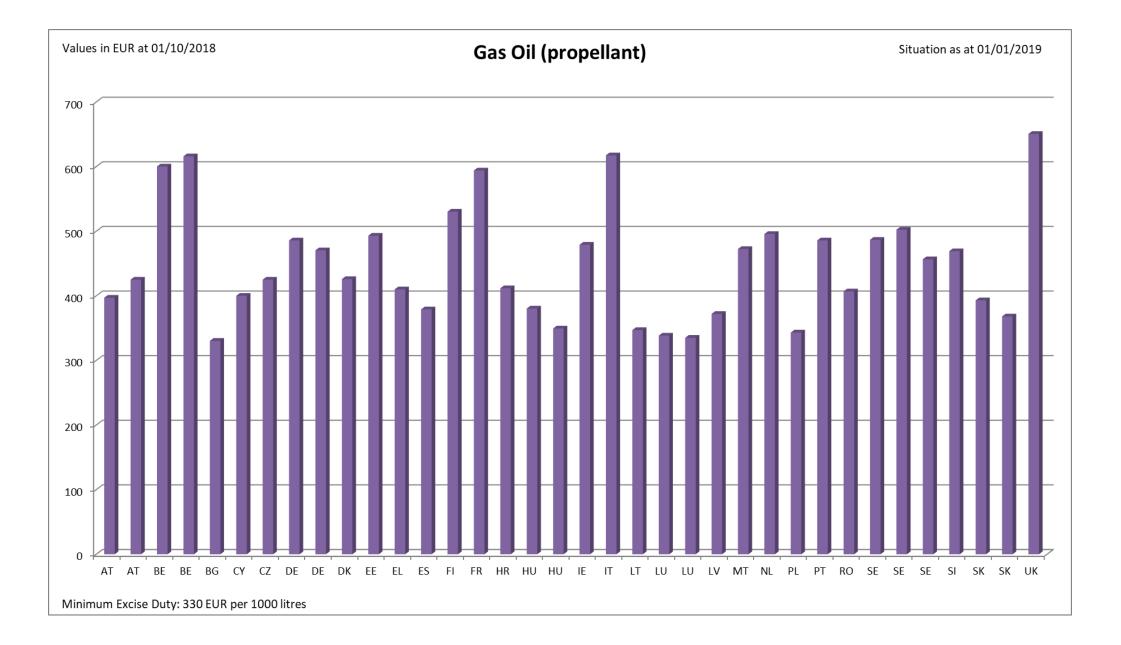
Per 1000 litres		Gas oil reduced rates applied in specific sectors											
		CN 2710 1941 <u>to</u> 2710 1949											
applie to	ced tax rates ed according Directive 03/96/EC	Article 5: differentiated rates for loca taxis), waste collection, armed force people, a			Article 7(2): commercial gas oil used as propellant								
MS	National Currency	Excise duty Nat Curr	EUR	VAT %		Excise duty  Nat Curr EUR							
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					

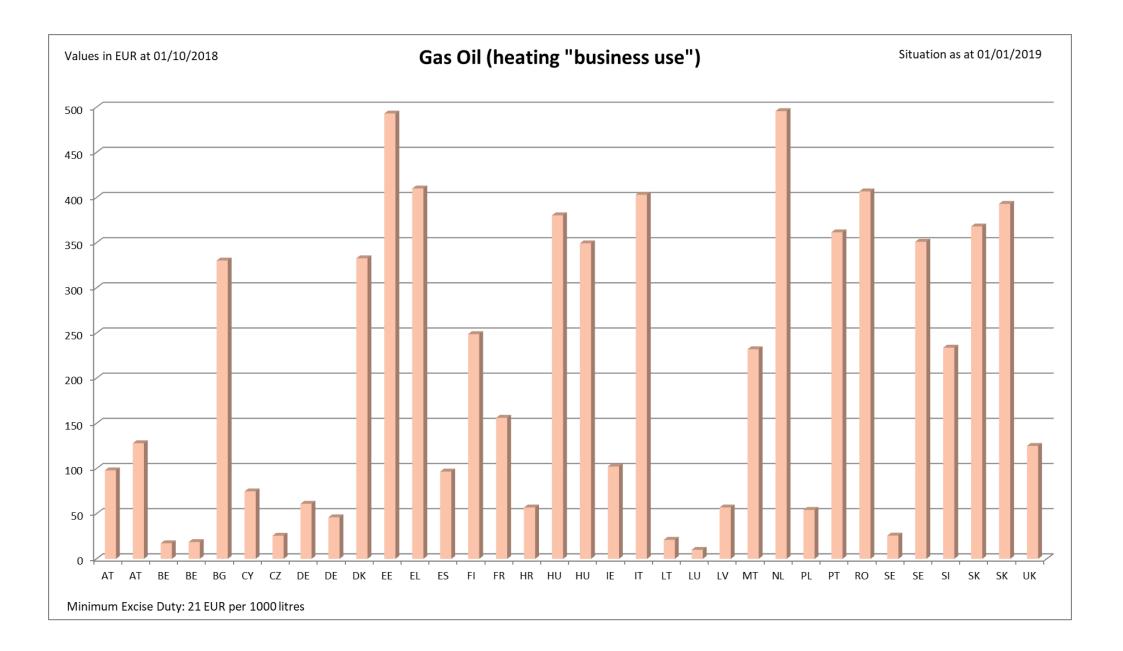
Per 1000 litres		Gas oil reduced rates applied in specific sectors										
		CN 2710 1941 <u>to</u> 2710 1949										
appli to	ced tax rates ed according Directive 003/96/EC		iated rates for local ection, armed forces people, ar	s and public admini		Article 7(2): commercial gas oil used as propellant						
MS	National Currency		Excise duty Nat Curr				Excise duty  Nat Curr	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 stockpilling 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			

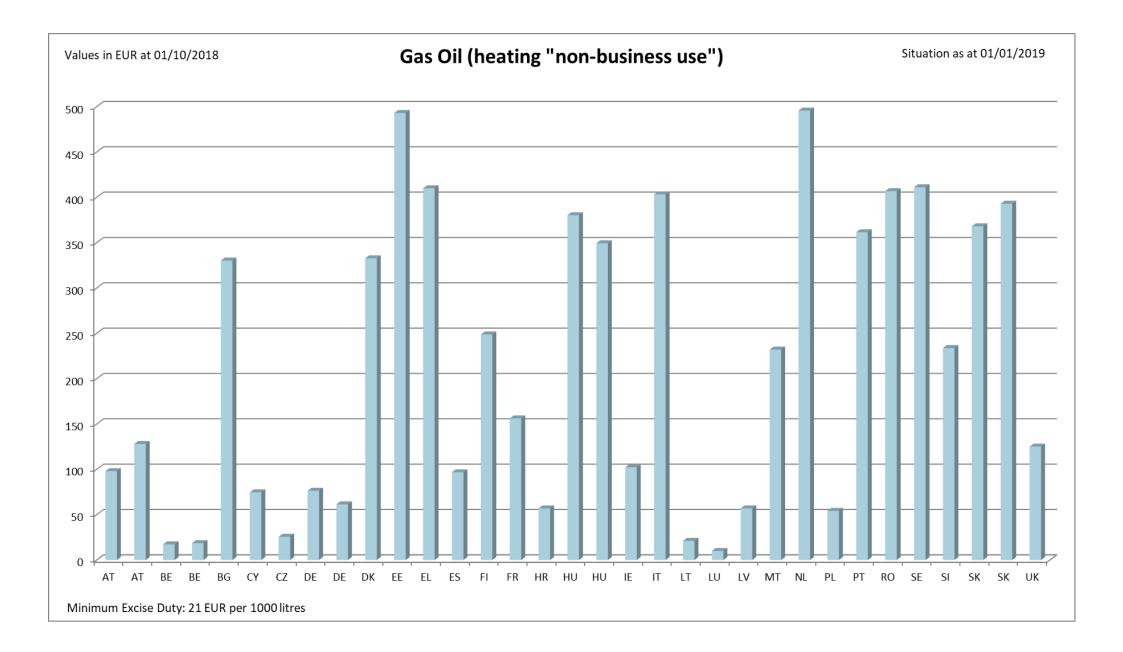
Per	1000 litres			Gas oil redu	ced rates applied in specific sectors		
				С	N 2710 1941 <u>to</u> 2710 1949		
applie to	ced tax rates ed according Directive 03/96/EC	Article 5: differentiated rates for local taxis), waste collection, armed force people, ar			Article 7(2): commercial ga	as oil used as propellant	
MS	National Currency	Excise duty  Nat Curr	EUR	VAT %	Excise duty  Nat Curr  whereby the maximum amount repayable will be 7.5 cent per litre (when that	EUR	VAT %
					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 redu	ced rates applied in specific secto	ers		
				С	N 2710 1941 <u>to</u> 2710 1949			
applie to	ced tax rates ed according Directive 03/96/EC	Article 5: differentiated rates for local taxis), waste collection, armed forces people, an	and public admini		Article 7	7(2): commercial gas o	oil used as propellant	
MS	National Currency	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	Excise duty  Nat Curr	EUR	VAT %
RO	RON	1,895.94	406.8104	19	gross laden weight of not less than 35 tonnes. ISP=343.15 CSR=111.0CO2=31.53	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 reduc	ced rates applied in specific sectors			
				С	N 2710 1941 <u>to</u> 2710 1949			
applie to	ced tax rates ed according Directive 03/96/EC	Article 5: differentiated rates for local ptaxis), waste collection, armed forces people, arr	and public admin	. `	Article 7(2):	commercial gas o	oil used as propellant	
MS	National Currency	Excise duty  Nat Curr	EUR	VAT %	Ex	EUR	VAT %	
		gas oil with biogenic substance	368	20	gas oil with biogenic substance		368	20
UK	GBP	not appicable		20	not applicable	20		







#### 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

								Kerosen	е				
		P	ropellant			Heating fue	el for busin	ess use			Heating 1	fuel for non-	business use
		CN 2710 1921, 2710 1	925			CN 2710 1921, 2710	1925			CN 2710 1921 <u>,</u> 2710	1925		
ex ado Cou	Minimum cise duty pted by the incil on 27- 10-2003 (Dir. 03/96/EC)	330 EUR (Annex I of D	R per 1000			0 EUR (Annex I of D	per 1000 lit					EUR per 100	2003/96/EC)
MS	National Currency	Excise	e duty		VAT %	Excis	e duty		VAT %	Excis	se duty		VAT %
	,		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR	
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

						Kerosen	е				
		Propellant			Heating fuel for	business use			Heating f	uel for non-	business use
		CN 2710 1921, 2710 1925			CN 2710 1921, 2710 1925			CN 2710 1921 <u>,</u> 2710	1925		
ex adop Cou 1	Minimum cise duty pted by the incil on 27- 10-2003 (Dir. 03/96/EC)	330 EUR per 1000  (Annex I of Directive 20			0 EUR per 10 (Annex I of Directive)					EUR per 100	0 litres. 2003/96/EC)
MS	National	Excise duty		VAT	Excise duty	у	VAT	Excis	e duty		VAT %
	Currency	NatCurr	EUR	%	Nato	Curr 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	1,75	52 235.7056	25		1,752	235.7056	25
HU	HUF	If the world market 126,432 price of crude oil is higher than 50 USD/barrel.(124,200	391.3819	27	If the world market 126, price of crude oil is higher than 50 USD/barrel.(124,200	,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

		Propellant CN 2740 4024 2740 4025						Kerosen	е				
		P	Propellant			Heating fu	el for busin	ess use			Heating	fuel for non-	business use
		CN 2710 1921, 2710	1925			CN 2710 1921, 2710	1925			CN 2710 1921 <u>,</u> 2710	1925		
ex ado <sub>l</sub> Cou	finimum cise duty oted by the ncil on 27- 0-2003 (Dir. 03/96/EC)	330 EUI (Annex I of E	R per 1000 Directive 200			0 EUR (Annex I of D	per 1000 lit					EUR per 100	0 litres. 2003/96/EC)
MS	National Currency	Excis	se duty		VAT %	Excis	se duty		VAT %	Excis	se duty		VAT %
	Ounchey	HUF excise duty + 2,232 HUF strategic stockpilling fee)	NatCurr EUR  HUF excise duty + 2,232 HUF strategic stockpilling fee)  If the world market 131,432 406.8598 2 price of crude oil is 50 USD/barrel or			HUF excise duty + 2,232 HUF strategic stockpilling fee)	NatCurr	EUR	70	HUF excise duty + 2,232 HUF strategic stockpilling fee)	NatCurr	EUR	
		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)  Carbon Component 479.02 13			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 €53.30 Non-Carbon Component €425.72		479.02	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			17			10	14			10	14
LV	EUR	372 21			21			56.91	21			56.91	21
MT	EUR			472.4	18	na			18	na			18

								Kerosen	е				
		P	ropellant			Heating fu	el for busin	ess use			Heating f	uel for non-	business use
		CN 2710 1921, 2710	1925			CN 2710 1921, 2710	1925			CN 2710 1921 <u>,</u> 2710	1925		
ex adop Cou 1	finimum cise duty oted by the incil on 27- 10-2003 (Dir. 03/96/EC)	330 EUI (Annex I of E	R per 1000 l			0 EUR (Annex I of I	per 1000 lit					EUR per 1000	0 litres. 2003/96/EC)
MS	National Currency	Excis	e duty		VAT %	Excis	e duty		VAT %	Excis	se duty		VAT %
	Currency		NatCurr	EUR	/0		NatCurr	EUR	/0		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 5,027 486.6409 2: SEK) + CO2 tax (2 236 SEK) =				Reduced Energy tax(266.1 SEK). Business use =	3,626.1	351.0261	25				25

							Kerosen	е		
		Pi	ropellant			Heating fuel for b	usiness use		Heating fuel for no	n-business use
		CN 2710 1921, 2710 1	925			CN 2710 1921, 2710 1925			CN 2710 1921 <u>.</u> 2710 1925	
ado Cou	Minimum cicise duty pted by the uncil on 27-10-2003 (Dir. 03/96/EC)	330 EUR (Annex I of D	R per 1000			0 EUR per 100 (Annex I of Directive			0 EUR per 10 (Annex I of Directiv	
MS	National Currency	Excise	e duty		VAT %	Excise duty		VAT %	Excise duty	VAT %
		Environmental class 2.	NatCurr	EUR		Heating purposes in the manu facturing process in industry + CO2 tax (3 360 SEK).	urr EUR		NatCurr EUR	
		Energy tax (2 952 SEK) + CO2 tax (2 236 SEK) = Environmental class 3.	5,188	502.2265	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, 73.38 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.	22
SK	EUR			481.31	20		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)	125.0589	20	Indicative rate only 114.4 128.4268 as this use is not taxable. Kerosene carries a nil rate of duty (fully rebated)	3 20

				Kerosen	е		
		Propellant		Heating fuel for business use		Heating fuel for non-	ousiness use
		CN 2710 1921, 2710 1925		CN 2710 1921, 2710 1925		CN 2710 1921 <u>2710 1925</u>	
ex ador Cou 1	linimum cise duty oted by the ncil on 27- 0-2003 (Dir. 03/96/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 (Annex I of Directive	
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 - Industria	I/Commercia	l use (Art.8, e	xcept for agriculture	)			
		(Annex I of Directive 2003/96/		nary motors		Article 8(2)(c): plant eng		ery used in co		Article 8(2)(d): veh roadway or which I for use ma	have not be		uthorisation
		CN 2710 1941 to 2710	0 1949			CN 2710 1941 to 271	0 1949			CN 2710 1941 to 271	0 1949		
ex ado <sub>l</sub> Cou	Minimum cise duty pted by the uncil on 27-					21 EUR per 1000 litre				21 EUR per 1000 litre			
200	(Dir. 03/96/EC)	(Annex I of Directive 2	2003/96/EC)			(Annex I of Directive 2	2003/96/EC)			(Annex I of Directive 2	2003/96/EC)	)	
MS	National	Exc	cise duty		VAT %	Exc	ise duty		VAT %	Exci	se duty		VAT %
	Currency		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR	
AT	EUR		397 20 22.8845 21					397	20			397	20
BE	EUR		22.8845 21					22.8845	21			22.8845	21
BG	BGN		646	330.2996	20		646	330.2996	20		646	330.2996	20
CY	EUR	as from 18.12.2018		74.73	19	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		10,950	424.9951	21
DE	EUR			61.35	19	Standard rate		654.5	19	Standard rate		654.5	19
DK	DKK	Energy tax (3 090 DKK) + CO2 tax (465 DKK)	DKK) + CO2 tax			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

						Kerosene - Industrial/	Commercia (	I use (Art.8, ex	xcept for agriculture	2)		
		Article 8(	2)(b): statio	nary motors		Article 8(2)(c): plant engi		ery used in co		Article 8(2)(d): vehicles inter roadway or which have not b for use mainly on th	een granted a	uthorisation
		CN 2710 1941 to 2710	0 1949			CN 2710 1941 to 2710	1949			CN 2710 1941 to 2710 1949		
ex ado <sub>l</sub> Cou	Alinimum acise duty pted by the uncil on 27-10-2003	21 EUR per 1000 litres	S.			21 EUR per 1000 litres				21 EUR per 1000 litres.		
	(Dir. 03/96/EC)	(Annex I of Directive 2	2003/96/EC)			(Annex I of Directive 20	003/96/EC)			(Annex I of Directive 2003/96/EC	<b>(</b> )	
MS	National	Exc	ise duty		VAT %	Exci	se duty		VAT %	Excise duty		VAT %
	Currency		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)	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	406.8598	27

					Kerosene - Industrial/Commercia	al use (Art.8, e	except for agriculture	)		
		Article 8(2)(b): static	onary motors		Article 8(2)(c): plant and machin engineering and			Article 8(2)(d): vehicles inten- roadway or which have not be for use mainly on the	en granted	authorisation
		CN 2710 1941 to 2710 1949			CN 2710 1941 to 2710 1949			CN 2710 1941 to 2710 1949		
exi adop Cou 1	linimum cise duty oted by the ncil on 27- 0-2003 (Dir.	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)	)	
	03/96/EC)			\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \						
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
	,	NatCurr HUF strategic	EUR		NatCurr HUF strategic	EUR		NatCurr HUF strategic	EUR	
		stockpilling fee)			stockpilling fee)			stockpilling fee)		
IE	EUR		50.73	23		50.73	23		50.73	23
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	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	21
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

						Kerosene - Industri	al/Commercia	al use (Art.8, e	xcept for agriculture	·)			
		Article 8	(2)(b): statio	nary motors		Article 8(2)(c): plan		ery used in co d public works		Article 8(2)(d): veh roadway or which for use m	have not be		uthorisation
		CN 2710 1941 to 271	0 1949			CN 2710 1941 to 27	10 1949			CN 2710 1941 to 271	0 1949		
ado Cou	Minimum cise duty pted by the incil on 27- 10-2003 (Dir. 03/96/EC)	21 EUR per 1000 litre (Annex I of Directive 2				21 EUR per 1000 litre (Annex I of Directive				21 EUR per 1000 litre (Annex I of Directive 2			
MS	National	Exc	cise duty		VAT %	Ex	Excise duty VAT %			Exci	se duty		VAT %
	Currency		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 manu facturing process in industry and in agriculture, horticultural and piscicultural works and in forestry (266.1 SEK) + 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	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 manu facturing 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/Commerci	al use (Art.8, e	except for agriculture	)			
		Article 8(2)(b): 9	stationary motors		Article 8(2)(c): plant and machi engineering an			Article 8(2)(d): veh roadway or which for use ma	have not be		uthorisation
		CN 2710 1941 to 2710 1949			CN 2710 1941 to 2710 1949			CN 2710 1941 to 271	0 1949		
ex adop Cou	Minimum cise duty pted by the incil on 27-	21 EUR per 1000 litres.			21 EUR per 1000 litres.			21 EUR per 1000 litre	S.		
	10-2003 (Dir. 03/96/EC)	(Annex I of Directive 2003/96	6/EC)		(Annex I of Directive 2003/96/EC)	(Annex I of Directive 2003/96/EC)					
MS	National	Excise duty VAT %			Excise duty		VAT %	Exci	se duty		VAT %
	Currency	NatC	urr EUR		NatCurr	EUR			NatCurr	EUR	
		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/Commercia	l use (Art.8, e	xcept for agriculture	·)		
		Article 8(2)(b): stationary motors			Article 8(2)(c): plant and machin engineering and			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		
ex adop Cou 1	linimum cise duty oted by the ncil on 27- 0-2003 (Dir. 03/96/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 %
	Curroney	NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
UK	GBP	111.4	125.0589	20	111.4	125.0589	20	111.4	125.0589	20

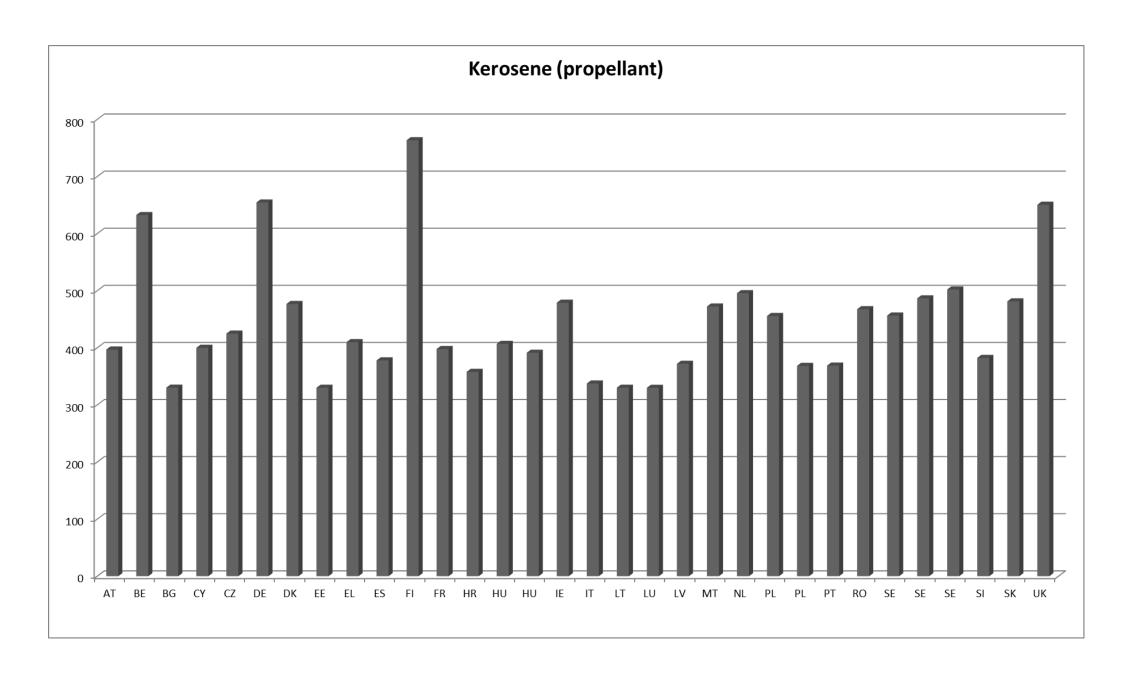
### Kerosene

Per	1000 litres		Kerosene reduced rates applied in specific sectors											
					CN 271	0 1921, CN 2710 1925								
rate ac	duced tax es applied cording to Directive 03/96/EC	Article 8(2)(a): motor fu	uel for agricultural, in for	-	icultural works, and	If Article 15(3) is used for agri	cultural, horticultural or	piscicultural works,	and in forestry					
MS	National Currency		Excise duty  Nat Curr	EUR	VAT %	E	Excise duty Nat Curr	EUR	VAT %					
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	21					
		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	67.2358	25					
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 271	0 1921, CN 2710 1925					
rate ace	duced tax es applied cording to Directive 03/96/EC	Article 8(2)(a): motor fuel fo	or agricultural, in fore		cultural works, and	If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry					
MS	National Currency		cise duty Nat Curr	EUR	VAT %	1	Excise duty  Nat Curr	EUR	VAT %		
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 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 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		
ΙE	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 271	0 1921, CN 2710 1925				
rate acc	duced tax es applied cording to Directive 03/96/EC	Article 8(2)(a): motor f	iuel for agricultural, in for		icultural works, and	If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry				
MS	National Currency		Excise duty  Nat Curr	EUR	VAT %	Ex	ccise duty Nat Curr	EUR	VAT %	
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							
rate acc D	duced tax es applied cording to birective 03/96/EC	Article 8(2)(a): motor fuel for agricultural, in for		icultural works, and	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					



## **H**EAVY FUEL OIL

					Heavy	fuel oil			
		Heating fuel for business use				Heating fuel for non-business us	ie .		
		CN 2710 1961 <u>to</u> CN 2710 1969				CN 2710 1961 <u>to</u> CN 2710 1969			
	nimum excise adopted by the	15 EUR per 1000 kg				15 EUR per 1000 kg			
	ncil on 27-10- 2003 . 2003/96/EC)	(Annex I of Directive 2003/96/EC)				(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

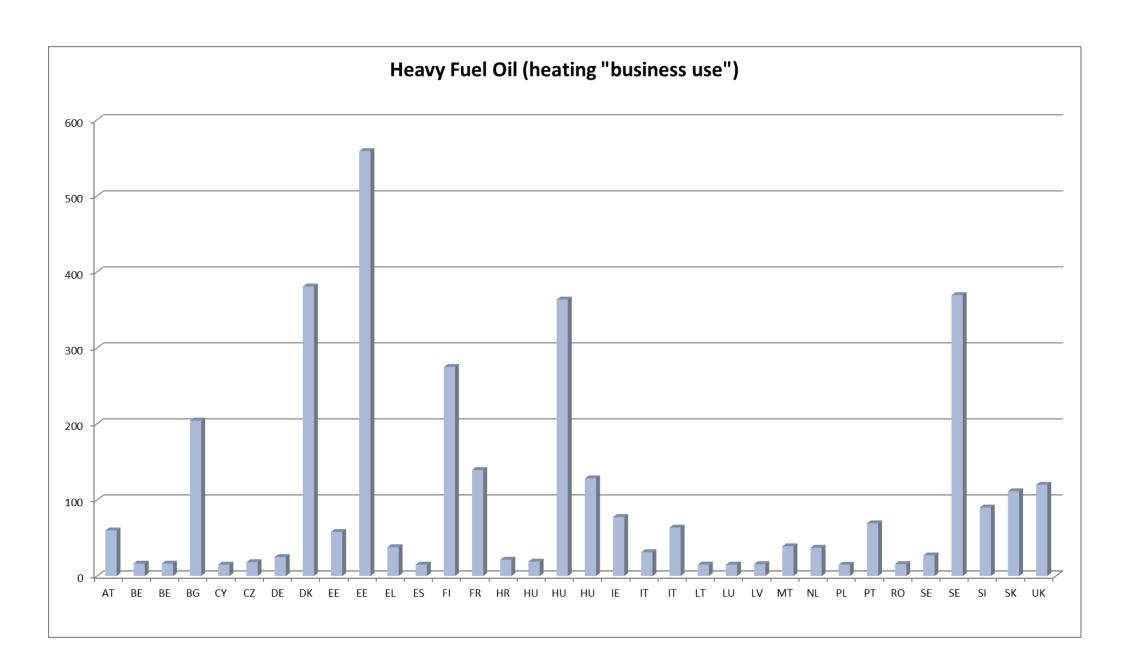
					Heavy	fuel oil			
		Heating fuel for business use				Heating fuel for non-business us	е		
		CN 2710 1961 <u>to</u> CN 2710 1969				CN 2710 1961 <u>to</u> CN 2710 1969			
	imum excise adopted by the	15 EUR per 1000 kg				15 EUR per 1000 kg			
	ncil on 27-10- 2003 2003/96/EC)	(Annex I of Directive 2003/96/EC)				(Annex I of Directive 2003/96/EC)			
(ווט	2003/90/EC)								
MS	National Currency	Excise duty	Nat Curr	EUR	VAT %	Excise duty	Nat Curr	EUR	VAT %
		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

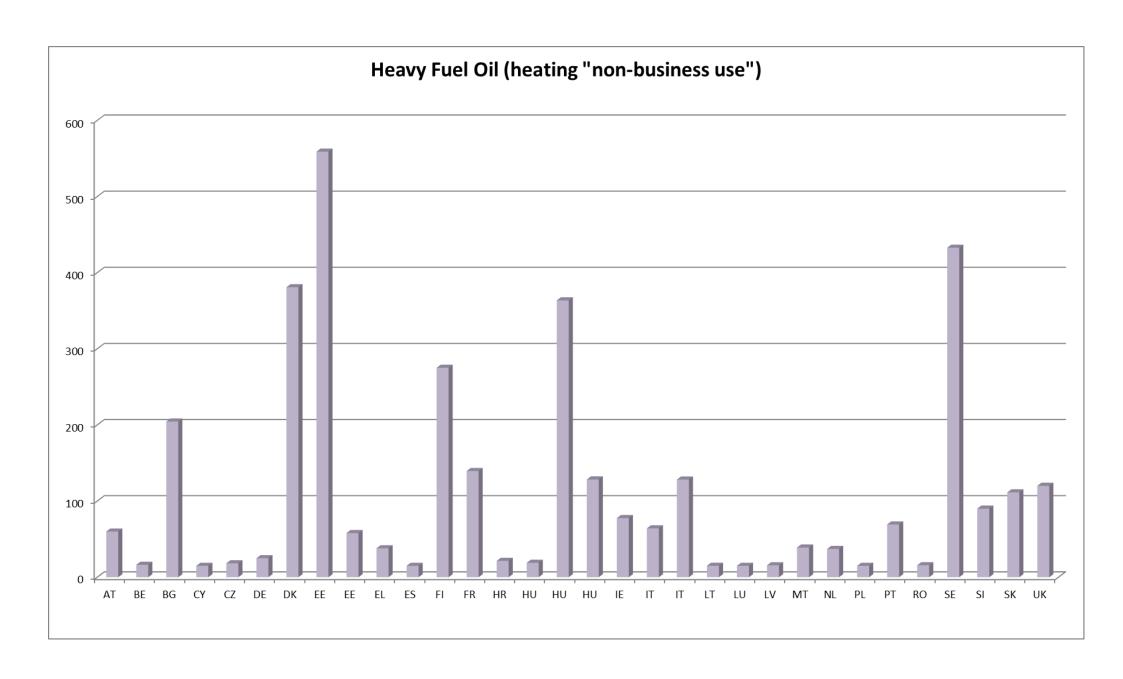
					Heavy	fuel oil		
		Heating fuel for business use				Heating fuel for non-business use		
		CN 2710 1961 <u>to</u> CN 2710 1969				CN 2710 1961 <u>to</u> CN 2710 1969		
	imum excise adopted by the	15 EUR per 1000 kg				15 EUR per 1000 kg		
Cou	ncil on 27-10- 2003 2003/96/EC)	(Annex I of Directive 2003/96/EC	)			(Annex I of Directive 2003/96/EC)		
MS	National Currency	Excise duty	Nat Curr	EUR	VAT %	Excise duty Na Cur		VAT %
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 a	applied according to Directive 2003/96/EC	If Article 15(3) is	used for agricultural, horticu	Itural or piscicultural works, and in fore	estry			
MS	National Currency		Excise duty		VAT %			
			Nat Curr	EUR				
AT	EUR	n/a			20			
BE	EUR			0	21			
CZ	CZK		472	18.3194	21			
DK	DKK	Reduced Energy tax (41.11 DKK) + CO2 tax (556 DKK)	597.11	80.0877	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%		559	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		139.5	20			
HU	HUF		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 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	6,141	19.01	27			

	Per 1000 kg	Н	eavy fuel oil reduced rates	applied in specific sectors					
Reduced tax rates app	lied according to Directive 2003/96/EC	If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry							
MS	Notice of Corner or		Excise duty		VAT %				
IVIS	National Currency		Nat Curr	EUR	VAI %				
		(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				
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				





# LIQUEFIED PETROLEUM GAS (LPG)

					Liquefied Petroleum Gas							
		Prope	llant		Heating fue	l for business us	se	Heating fuel for non-business use				
exc	nimum ise duty	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				
the on	pted by Council 27-10- 2003	125 EUR pe	-		0 EUR per 1000 kg.  (Annex I of Directive 2003/96/EC)			0 EUR per 1000 kg.				
	(Dir. 3/96/EC)	(Annex I of Directive 2003/96/EC)			(Annex For D	(Annex I of Directive 2003/96/EC)						
MS	Nat Curr	Excise duty \		VAT %	Excise duty		VAT %	Excise duty			VAT %	
	Culi	NatCurr EUR		NatCurr EUR			NatCurr EUR					
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	

							Liq	roleum Gas				
		Prope	Heating	g fuel for	business us	е	Heating fuel for non-business use					
exci	nimum ise duty pted by	CN 2711 12 11 to CN 27 CN 2711 29 00	CN 2711 12 11 to CN 2711 19 00				CN 2711 12 11 to CN 2711 19 00					
the	Council 27-10-	125 EUR pe	0 EUR per 1000 kg.				0 EUR per 1000 kg.  (Annex I of Directive 2003/96/EC)					
	2003	(Annex I of Direct	(Annex I of Directive 2003/96/EC)									
	(Dir. 3/96/EC)											
MS	Nat Curr	Excise duty		VAT %	Excise duty		VAT %	Excise duty			VAT %	
	Cuii	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 3,962 (3 438 DKK) + CO2 tax (524 DKK)	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

						Lic	roleum Gas					
		Propellant			Heating fuel for	business us	se	Heating fuel for non-business use				
exci	nimum se duty pted by	CN 2711 12 11 to C CN 2711 29 00	:N 2711 19 00,	CN 2711 12 11 to CN 27	11 19 00		CN 2711 12 11 to CN 271	1 19 00				
the	Council 27-10-	125 EU	JR per 1000 kg.		0 EUR per	1000 kg.		0 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)				
	2003	(Annex I of D	Directive 2003/96	/EC)	(Annex I of Directi	ve 2003/96/E	EC)					
	Dir. 5/96/EC)											
MS	Nat	Excise	duty	VAT %	Excise duty		VAT %	Excise duty		VAT %		
	Curr	NatCurr	EUR		NatCurr	EUR		NatCurr	EUR			
		product is valued at an inclusive value that changes each trimester. For this product it is fixed at: 42.2€/100kg										
HR	HRK	1	00 13.4535	25	100	13.4535	25	100	13.4535	25		
HU	HUF	95,	,800 296.557	7 27	95,800	296.5577	27	95,800	296.5577	27		
IE	EUR	Carbon Component €60.08 Non- Carbon Component €116.24	176.32	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		

						Lic	roleum Gas				
		Propellant			Heating fuel	for business us	se		fuel for non-business use		
exci	nimum se duty pted by	CN 2711 12 11 to CN 27 CN 2711 29 00	′11 19 00,		CN 2711 12 11 to CN 2711 19 00			CN 2711 12 11 to CN 2711 19 00			
the on	Council 27-10- 2003 (Dir. 8/96/EC)	125 EUR pe		C)	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 do	•	VAT %	Excise dut	•	VAT %	
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 834.61 tax	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)	8 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)	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	

		Propellant			Heating fuel for	business us	е	Heating fuel for non-business use				
exci	nimum se duty oted by	CN 2711 12 11 to CN 271 CN 2711 29 00	1 19 00,	CN 2711 12 11 to CN 2711 19 00			CN 2711 12 11 to CN 2711 19 00					
the	Council 27-10-	125 EUR per	1000 kg.	0 EUR per 1000 kg.					(	) EUR per 1000 kg.		
	003	(Annex I of Directive	/e 2003/96/E	C)	(Annex I of Directive 2003/96/EC)					(Annex	I of Directive 2003/96/EC)	
	Dir. /96/EC)											
MS	Nat	Excise duty VAT %		Excise duty VAT %		E	xcise duty		VAT %			
	Curr	NatCurr	EUR		NatCurr	EUR			NatCurr			
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	0	0	19	

								Liq	uefied Pet	oleum Gas			
			Propel	lant		Heatir	ng fuel for	business us	e			Heating	fuel for non-business use
exc	nimum ise duty opted by	CN 2711 12 11 CN 2711 29 00		11 19 00,		CN 2711 12 11	I to CN 27	11 19 00		CN 2711 12 1	1 to CN 271	1 19 00	
the	Council 27-10-	12	5 EUR pe	r 1000 kg.		(	EUR per	1000 kg.				(	) EUR per 1000 kg.
	2003	(Annex	of Directi	ve 2003/96/E	C)	(Annex	I of Directi	ve 2003/96/E	C)			(Annex	I of Directive 2003/96/EC)
	(Dir. 3/96/EC)												
MS		Ex	cise duty		VAT %	Ex	cise duty		VAT %	E	xcise duty		VAT %
	Curr	NatCurr EUR					NatCurr	EUR			NatCurr	EUR	
		NatCurr EUR								regime is applying from 1st of January 2004.			
SE	SEK	(0 SEK) + CO2 tax (3	3,535	342.2072	25	Reduced Energy tax (342 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.	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

					Liqu	efied Peti	roleum Gas		
		Propellant		Heating fuel for busi	iness use	)		Heating	fuel for non-business use
exci	nimum se duty	CN 2711 12 11 to CN 2711 19 00, CN 2711 29 00		CN 2711 12 11 to CN 2711 19	9 00		CN 2711 12 11 to CI	N 2711 19 00	
the	pted by Council 27-10-	125 EUR per 1000 kg.		0 EUR per 1000	0 kg.			(	) EUR per 1000 kg.
	2003	(Annex I of Directive 2003/96/E	C)	(Annex I of Directive 20	003/96/EC	<b>(</b> )		(Annex	I of Directive 2003/96/EC)
	Dir. 5/96/EC)								
MS	Nat	Excise duty	VAT %	Excise duty		VAT %	Excise	duty	VAT %
	Curr	NatCurr EUR		NatCurr EU	JR		NatC	Curr EUR	
		Excise duty 200.57  Excise duty 200.57  22  Excise duty 200.57  127.50 per 1000 kilos, surcharge on energy end-use efficiency 10.23 per 1000 kilos, surcharge for the promotion of electricity		Heating purposes in the manu facturing process in industry + CO2 tax (3 535 SEK).					
SI	EUR	127.50 per 1000 kilos, surcharge on energy end-use efficiency 10.23 per 1000 kilos, surcharge for the promotion of	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	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

						Lic	uefied Pet	roleum Gas		
		Pro	pellant		Heating fuel for	business us	se		Heating	fuel for non-business use
	nimum	CN 2711 12 11 to CN	2711 19 00,		CN 2711 12 11 to CN 27	11 19 00		CN 2711 12 11 to CN 2	711 19 00	
	se duty pted by	CN 2711 29 00								
the	Council	125 EUR per 1000 kg.  (Annex I of Directive 2003/96/EC)			0 EUR per	1000 kg.				0 EUR per 1000 kg.
	27-10- 2003	(Annex I of Directive 2003/96/EC)			(Annex I of Directi	ve 2003/96/E	EC)		(Annex	I of Directive 2003/96/EC)
,	Dir. 5/96/EC)									
MS	Nat	Excise du	ty	VAT %	Excise duty		VAT %	Excise du	у	VAT %
	Curr	NatCurr	EUR		NatCurr	EUR		NatCui	r EUR	
		1000 kilos CO2-tax.								
SK	EUR		182	20		0	20		0	20
UK	GBP	316.	354.8575	20	13.4	15.043	20	not applicable		20

# Liquefied Petroleum Gas (LPG)

				Liquefied F	Petroleum Gas - In	dustrial/Com	mercial use (A	rt.8, except for agricu	ılture)		
		Article 8(2)(b):	stationary motors				achinery used g and public w	in construction, orks	Article 8(2)(d): vehicles i roadway or which authorisation for use n	have not beer	granted
		CN 2710 1941 to 2710 1949			CN 2710 1941 to	2710 1949			CN 2710 1941 to 2710 19	49	
ex adop Cou	finimum cise duty oted by the ncil on 27- 0-2003	21 EUR per 1000 litres.			21 EUR per 1000	) litres.			21 EUR per 1000 litres.		
	(Dir. )3/96/EC)	(Annex I of Directive 2003/96/E	EC)		(Annex I of Direc	tive 2003/96/E	(C)		(Annex I of Directive 2003	/96/EC)	
MS	National	Excise du	ty	VAT %		Excise duty		VAT %	Excise duty	,	VAT %
	Currency	NatC	urr EUR			NatCurr	EUR		NatCurr	EUR	
AT	EUR		261	20			261	20		261	20
BE	EUR		44.6793	21			44.6793	21		44.6793	21
BG	BGN	340	173.8419	20		340	173.8419	20	340	173.8419	20
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	19
CZ	CZK	1,29	50.0679	21		1,290	50.0679	21	1,290	50.0679	21
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	19
DK	DKK	Energy tax (3 438 3,96) DKK) + CO2 tax (524 DKK)	2 531.4055	25	Energy tax (3 438 DKK) +	3,962	531.4055	25	Energy tax (3 3,962 438 DKK) +	531.4055	25

				Liquefied P	etroleum Gas - I	ndustrial/Com	mercial use (A	rt.8, except for agricu	ulture)		
		Article 8(2)(b): statio	nary motors			c): plant and m civil engineerin		in construction, orks	Article 8(2)(d): vehicles roadway or which authorisation for use	h have not beer	granted
		CN 2710 1941 to 2710 1949			CN 2710 1941	<u>to</u> 2710 1949			CN 2710 1941 to 2710 1	949	
ex ado <sub>l</sub> Cou	dinimum cise duty pted by the incil on 27- 10-2003 (Dir.	21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)			21 EUR per 100		EC)		21 EUR per 1000 litres.  (Annex I of Directive 200	3/96/EC)	
	03/96/EC)			1				T=			1
MS	National Currency	Excise duty		VAT %		Excise duty		VAT %	Excise du		VAT %
		NatCurr	EUR		000 to:: (504	NatCurr	EUR		NatCur	r EUR	
					CO2 tax (524 DKK)				CO2 tax (524 DKK)		
EE	EUR		20			193	20		193	20	
EL	EUR		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		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 P	etroleum Gas - In	dustrial/Com	mercial use (A	rt.8, except for agrice	ulture)			
		Article	8(2)(b): statio	nary motors				achinery used g and public w	in construction, orks	roadwa	y or which	have not been	e off the public granted ublic roadway
		CN 2710 1941 to 2710	1949			CN 2710 1941 to	2710 1949			CN 2710 1941	<u>to</u> 2710 194	.9	
exe adop Cou	linimum cise duty oted by the ncil on 27- 0-2003	21 EUR per 1000 litres				21 EUR per 100				21 EUR per 10			
	(Dir. )3/96/EC)	(Annex I of Directive 20	003/96/EC)			(Annex I of Direct	tive 2003/96/E	EC)		(Annex I of Dir	ective 2003/9	96/EC)	
MS	National	E	xcise duty		VAT %		Excise duty		VAT %		Excise duty		VAT %
	Currency		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR	
						not used in this particular use.							
LT	EUR			304.1	21			304.1	21			304.1	21
LU	EUR			37.184	8			37.184	8			37.184	8
LV	EUR			244	21			244	21			244	21
MT	EUR	na			18	na			18	na			18
NL	EUR			344.13	21			344.13	21			344.13	21
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	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
RO	RON		626.84	134.5006	19		626.84	134.5006	19		626.84	134.5006	19

					Liquefied P	etroleum Gas - In	dustrial/Com	nercial use (Ar	t.8, except for agricu	ılture)			
		Article 8(	(2)(b): statio	nary motors			-	achinery used g and public w	in construction, orks	roadwa	y or which l	ntended for us have not been ainly on the pu	_
		CN 2710 1941 to 2710 1	949			CN 2710 1941 to	2710 1949			CN 2710 1941	<u>to</u> 2710 194	9	
ex ado Cou	dinimum cise duty oted by the incil on 27- 10-2003 (Dir. 03/96/EC)	21 EUR per 1000 litres.  (Annex I of Directive 200	3/96/EC)			21 EUR per 1000		C)		21 EUR per 10		96/EC)	
MS	National	· ·			VAT %		Excise duty		VAT %		Excise duty		VAT %
	Currency	Reduced Energy tax in 342 33.1075 25					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 (1 140 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 P	etroleum Gas - Industrial/Commercial use (A	rt.8, except for agricu	ılture)	
		Article 8(2)(b): stationary motors		Article 8(2)(c): plant and machinery used civil engineering and public v		Article 8(2)(d): vehicles intended for use roadway or which have not been authorisation for use mainly on the pu	granted
		CN 2710 1941 to 2710 1949		CN 2710 1941 to 2710 1949		CN 2710 1941 to 2710 1949	
ex ado <sub>l</sub> Cou	finimum cise duty oted by the incil on 27-	21 EUR per 1000 litres.		21 EUR per 1000 litres.		21 EUR per 1000 litres.	
	(Dir. 03/96/EC)	(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)	
MS	National	Excise duty	VAT %	Excise duty	VAT %	Excise duty	VAT %
	Currency	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 41 46.0271 this use is not taxable	20	Indicative rate 41 46.0271 only as this use is not taxable	20	Indicative 41 46.0271 rate only as this use is not taxable	20

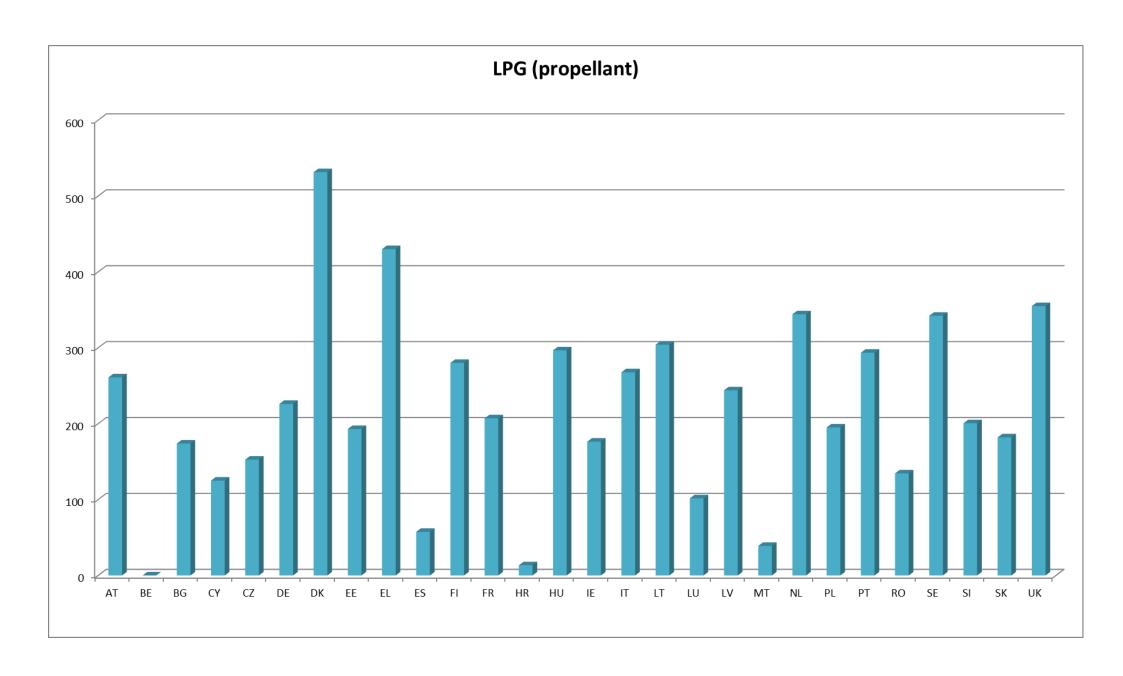
# Liquefied Petroleum Gas (LPG)

Per	1000 litres							LPG rec	luced ra	ates applied in speci	fic sector	rs					
						CN 2	2711 12 11	to CN 2711	19 00, 0	CN 2711 29 00				CN	2711 1100	0, CN 2711 2	21 00
rate ace	duced tax es applied cording to Directive 03/96/EC		tural, hort	otor fuel for icultural or and in fores		If Article 15 horticultur		cultural wo		transport (includin	g taxis),	waste collec	al public passenger tion, armed forces and ople, ambulances			(1)(i) is used I as propella	
MS	National Currency	Ex	cise duty Nat Curr	EUR	VAT %	E:	xcise duty Nat Curr	EUR	VAT %	Excis	e duty Nat Curr	EUR	VAT %		Excise of Nat Curr	duty EUR	VAT %
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				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		3,933	152.6489	21		3,933	152.6489	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	N.a.			25

Per	1000 litres					LPG re	duced r	ates applied in specific sector	s					
					CN 2711	12 11 <u>to</u> CN 271	1 19 00,	CN 2711 29 00			CN	2711 1100	0, CN 2711 2	21 00
rate ace	duced tax es applied cording to Directive 03/96/EC	Article 8(2)(a): r agricultural, ho piscicultural works	rticultural or			s used for agricu r piscicultural w in forestry		Article 5: differentiated ( transport (including taxis), public administration,	waste collec	tion, armed forces and			(1)(i) is used I as propella	
MS	National Currency	Excise duty Nat Curr	EUR	VAT %		e duty Nat EUR Curr	VAT %	Excise duty Nat Curr	EUR	VAT %		Excise of Nat Curr	duty 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 red	duced r	ates applied in speci	fic sector	s				
			CN 2711 12 11 to CN 2711 19 00, CN 2711 29 00  Article 8(2)(a): motor fuel for agricultural, horticultural or horticultural or piscicultural works, transport (including taxis), waste collection, a											CN 2711 110	0, CN 2711 2	21 00
rate ace	duced tax es applied cording to Directive 03/96/EC	agricul	tural, hort					icultural wo		transport (includir	ng taxis), v	vaste collec	al public passenger tion, armed forces and ople, ambulances	If Article 15 LPG - used	(1)(i) is used d as propella	
MS	National Currency	Ex	cise duty Nat Curr	EUR	VAT %	E	Excise duty Nat Curr	EUR	VAT	Excis	se duty Nat Curr	EUR	VAT %	Excise Nat Curr	duty EUR	VAT %
PL	PLN	includes fuel tax	x FP=133.56 293.54 2 SR=123.0						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 red	duced ra	ates applied in specifi	c sector	s					
						CN 2711 12 1	1 <u>to</u> CN 2711	19 00,	CN 2711 29 00				CN 2	2711 1100	), CN 2711 2	21 00
rate acc	duced tax es applied cording to irective 03/96/EC		ural, hort	otor fuel for icultural or and in fores		If Article 15(3) is use horticultural or piso and in fo	cicultural wo		transport (including	g taxis), v	waste collec	al public passenger tion, armed forces and ople, ambulances	l	-	1)(i) is used as propella	
MS	National Currency	Ex	cise duty Nat Curr	EUR	VAT %	Excise duty Nat Curr	EUR	VAT %	Excise	duty Nat Curr	EUR	VAT %		Excise of Nat Curr	luty 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			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		12.4	13.9204	20



# NATURAL GAS

						Natura	al Gas		
		Propellant		Heating fuel for bu	ısiness us	se		Heati	ng fuel for non-business use
	nimum	CN 2711 1100, CN 27	11 21 00	CN 2711 1100, CN	2711 21 0	00		CN	2711 1100, CN 2711 21 00
ado	se duty pted by Council	2,6 EUR per gigajı	oule.	0,15 EUR per g	igajoule.				0,3 EUR per gigajoule.
on 2	27-10- 2003 (Dir. 3/96/EC)	(Annex I of Directive 20	03/96/EC)	(Annex I of Directive	2003/96/E	EC)		(Anr	ex I of Directive 2003/96/EC)
MS	Nat Curr	Excise duty  NatCurr E	VAT %	Excise duty NatCurr	EUR	VAT %	Excise	e duty latCurr EUR	VAT %
AT	EUR		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

							Natur	al Gas		
	•	Prop	ellant		Heating fuel fo	or business us	ie		Heating	fuel for non-business use
	imum	CN 2711 1100	, CN 2711 21	00	CN 2711 1100	CN 2711 21 0	0		CN 2	711 1100, CN 2711 21 00
adop	se duty oted by Council	2,6 EUR p	er gigajoule.		0,15 EUR p	er gigajoule.			0	,3 EUR per gigajoule.
on 2	27-10- 003	(Annex I of Direc	ctive 2003/96/	EC)	(Annex I of Direc	ctive 2003/96/E	EC)		(Annex	( I of Directive 2003/96/EC)
	Dir. /96/EC)									
MS	Nat	Excise dut	У	VAT %	Excise dut	у	VAT %	Excise duty		VAT %
	Curr	NatCu	rr EUR		NatC	urr EUR		NatCurr	EUR	
					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)	0.4351	21			21	
BG	BGN	Article 0.85 0.4346 20 15(1)(i)		0.6	0.3068	20	0	0	20	
CY	EUR	2.6 19			2.6	19		2.6	19	

									Natur	al Gas			
			Propell	ant		Heating	fuel for b	usiness us	е			Heating	fuel for non-business use
	nimum	CN 27	11 1100, C	N 2711 21 (	00	CN 2711	1100, CN	l 2711 21 0	0			CN 27	711 1100, CN 2711 21 00
	se duty pted by	2,6	EUR per	gigajoule.		0,15	EUR per g	jigajoule.				0,	3 EUR per gigajoule.
	Council 27-10-	(Anney I	of Directiv	ve 2003/96/E	=C)	(Anney Lo	of Directive	2003/96/E	C)			(Anney	I of Directive 2003/96/EC)
	2003	(Alliex I	Of Directiv	2003/30/1	_0)	(Alliox I c	or Directive	, 2003/30/L	0)			(Alliox	Tot Bilective 2003/30/120)
	(Dir. 3/96/EC)												
MS	Nat	Ex	cise duty		VAT %	Exci	se duty		VAT %	Exc	ise duty		VAT %
	Curr		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	MWh = 3.6 3.86 19			1 MWh = 3.6		1.14	19	1 MWh = 3.6		1.53	19
		GJ				GJ				GJ			
DK	DKK	Energy tax	88.19	11.8285	25	Energy tax	66.71	8.9475	25	Energy tax	66.71	8.9475	25
		(78.12 DKK) + CO2 tax				(56.64 DKK) + CO2 tax				(56.64 DKK) + CO2 tax			
		(10.07 DKK)				(10.07 DKK)				(10.07 DKK)			
EE	EUR			1.26	20	63.31€ per 1,000 m3		1.67	20	63.31€ per 1,000 m3		1.67	20
						1,000 1113				1,000 1113			
EL	EUR			0	13	yearly consumption:		1.5	13			0.3	13
						0-36,000 GJ							
					13	yearly		0.45	13				13
						consumption: 36,000-							
						360,000 GJ							
		13		13	yearly consumption:		0.4	13				13	
						360,001-							
						1,800,000 GJ		0.35	13				13
					13	yearly consumption:		0.35	13				13
						1,800,001- 3,600,000 GJ							
						3,000,000 00							

						Natur	al Gas		
		Propellant		Heating fuel for b	usiness us	se		Heating	fuel for non-business use
	nimum	CN 2711 1100, CN 2711 21	00	CN 2711 1100, CN	N 2711 21 (	00		CN 2	711 1100, CN 2711 21 00
ado	se duty pted by	2,6 EUR per gigajoule.		0,15 EUR per	gigajoule.			0	,3 EUR per gigajoule.
on 2	Council 27-10- 2003 Dir.	(Annex I of Directive 2003/96,	EC)	(Annex I of Directive	e 2003/96/E	EC)		(Annex	( I of Directive 2003/96/EC)
2003	/96/EC)		1			1			
MS	Nat	Excise duty	VAT %	Excise duty		VAT %	Excise duty		VAT %
	Curr	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	20	The national rate is 8.45€ per MWH. Conversion into GJ: 8.45/3.6 = 2.35€ classical VAT	2.35	20	The national rate is 5.88€ per MWH. Conversion into GJ: 8.45/3.6 = 2.35€ classical VAT	2.35	20

								Natur	al Gas			
			Propell	ant		Heating fuel for b	usiness us	se			Heating	fuel for non-business use
	nimum	CN 271	I1 1100, C	N 2711 21 (	00	CN 2711 1100, CI	N 2711 21 C	00			CN 2	711 1100, CN 2711 21 00
ado	se duty pted by Council	2,6	EUR per (	gigajoule.		0,15 EUR per	gigajoule.				0	,3 EUR per gigajoule.
on 2	27-10- 2003	(Annex I	of Directiv	e 2003/96/I	EC)	(Annex I of Directive	e 2003/96/E	EC)			(Annex	( I of Directive 2003/96/EC)
	Dir. 5/96/EC)											
MS	Nat	Exc	cise duty		VAT %	Excise duty		VAT %	Exc	cise duty		VAT %
	Curr		NatCurr	EUR		NatCurr	EUR			NatCurr	EUR	
		fixed at : 4.5€/m3 0 0 25										
HR	HRK		0	0	25	1.12	0.1507	25		2.25	0.3027	25
ни	HUF	The national 823.53 2.5493 27 rate is HUF 28.00 per nm3 for natural gas used as propellant.		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 0.09 22 indicative as Article 15(1) (i) applies in this particular use.		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		

					Natur	al Gas		
		Propellant		Heating fuel for business us	se		Heating	fuel for non-business use
	nimum	CN 2711 1100, CN 2711 21 (	00	CN 2711 1100, CN 2711 21 (	00		CN 2	711 1100, CN 2711 21 00
ado	se duty pted by Council	2,6 EUR per gigajoule.		0,15 EUR per gigajoule.			0	,3 EUR per gigajoule.
on 2	27-10- 2003	(Annex I of Directive 2003/96/E	EC)	(Annex I of Directive 2003/96/E	EC)		(Annex	( I of Directive 2003/96/EC)
	(Dir. 3/96/EC)							
MS	Nat	Excise duty	VAT %	Excise duty	VAT %	Excise duty		VAT %
	Curr	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 4.59 approximate The national rate is Euro: 0.170 for annual consumptions above 480 m3 and until 1,560 m3.		22
			22		22	The rate is approximate The national rate is Euro: 0.186 for annual consumptions above 1,560 m3.	5.03	22

							Natur	al Gas		
		Propella	nt		Heating fuel for bu	ısiness u	se		Heating	fuel for non-business use
	nimum	CN 2711 1100, CN	l 2711 21 (	00	CN 2711 1100, CN	2711 21 (	00		CN 2	711 1100, CN 2711 21 00
	se duty oted by	2,6 EUR per g	igajoule.		0,15 EUR per g	igajoule.			0	,3 EUR per gigajoule.
the on	Council 27-10-	(Annex I of Directive	2003/96/I	EC)	(Annex I of Directive	2003/96/	EC)		(Annex	( I of Directive 2003/96/EC)
4	1003									
	Dir. /96/EC)									
MS	Nat	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
	Curr	NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
LT	EUR		art. 15, i) 0 8			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

									Natura	al Gas			
			Propel	lant		Heating	fuel for b	usiness us	se			Heating	fuel for non-business use
	nimum	CN 271	I1 1100, C	N 2711 21 (	00	CN 2711	1100, CN	N 2711 21 0	00			CN 2	711 1100, CN 2711 21 00
	se duty pted by	2,6	EUR per	gigajoule.		0,15	EUR per (	gigajoule.				0	,3 EUR per gigajoule.
on 2	Council 27-10- 2003	(Annex I	of Directiv	/e 2003/96/I	EC)	(Annex I c	of Directive	e 2003/96/E	EC)			(Anne)	( I of Directive 2003/96/EC)
	(Dir. 3/96/EC)												
MS	Nat	Exc	cise duty		VAT %	Exci	se duty		VAT %	Exc	cise duty		VAT %
	Curr		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR	
		for 19.38 4.5285 23			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	23		1.28	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 62.9 6.0891 25 (0 SEK) + CO2 tax (62.9 SEK). The national tax rates are expressed in 1 000 m3. Conversion factor 40		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	

						Natura	al Gas		
		Propellant		Heating fuel	l for business u	se		Heating	fuel for non-business use
	nimum	CN 2711 1100, CN 2711 21	00	CN 2711 110	00, CN 2711 21 (	00		CN 2	711 1100, CN 2711 21 00
	se duty oted by	2,6 EUR per gigajoule.		0,15 EUF	R per gigajoule.			0	,3 EUR per gigajoule.
on	Council 27-10- :003	(Annex I of Directive 2003/96/	EC)	(Annex I of Di	rective 2003/96/I	EC)		(Annex	( I of Directive 2003/96/EC)
	Dir. /96/EC)								
MS	Nat	Excise duty	VAT %	Excise d	luty	VAT %	Excise duty		VAT %
	Curr	NatCurr EUR		Na	tCurr EUR		NatCurr	EUR	
		Excise duty VAT %		NatCurr EUR  applied in the manu facturing process in industry within the Emission Trading Scheme Reduced energy tax.  Reduced 70.3 6.8054 25 Energy tax (7.4 SEK). Business use = Heating purposes in			000 m3 is used.		25
			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.						

							Natur	al Gas			
		Propella	ınt		Heating fuel for bu	siness us	se		ı	Heating	fuel for non-business use
	imum se duty	CN 2711 1100, CN		00	CN 2711 1100, CN		00				711 1100, CN 2711 21 00
ado the	oted by Council 27-10-	2,6 EUR per g (Annex I of Directive		EC)	0,15 EUR per gi (Annex I of Directive		<del>-</del> C)				x I of Directive 2003/96/EC)
2	003 Dir. /96/EC)	(Allilex For Directive	5 2003/30/1		(Allilex For Directive	2003/90/1	.0)			(Allie)	ATOI Directive 2003/30/LC)
MS	Nat Curr	2.37 per gigajoule,			Excise duty NatCurr	EUR	VAT %	Excise	•	EUR	VAT %
SI	EUR	Excise duty 2.37 per		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		1	0.37	20

							Natura	al Gas			
	•	Propellant			Heating fuel for busine	ess use	е			Heating	fuel for non-business use
	nimum	CN 2711 1100, CN 27	711 21 0	00	CN 2711 1100, CN 271	11 21 00	)			CN 27	711 1100, CN 2711 21 00
	se duty pted by	2,6 EUR per gigaj	ijoule.		0,15 EUR per gigajo	oule.				0	3 EUR per gigajoule.
on 2	Council 27-10- 2003	(Annex I of Directive 20	003/96/E	EC)	(Annex I of Directive 2003	)3/96/E(	C)			(Annex	I of Directive 2003/96/EC)
,	Dir. 5/96/EC)										
MS	Nat	Excise duty		VAT %	Excise duty		VAT %	Exc	ise duty		VAT %
	Curr	NatCurr I	EUR		NatCurr E	EUR			NatCurr	EUR	
UK	GBP	5.67 6.3652 20 0.562		0.5623 0.6	6312	20	Indicative rate only as this use is not taxable. non- business use is exempt	0.5623	0.6312	20	

### Natural Gas

				Nat	ural Gas - Industrial/0	Commercia	l use (Art.8, e	except for agriculture	)		
		Article 8(2)(b): s	ationary motors		Article 8(2)(c): pla civil e		chinery used and public v		Article 8(2)(d): vehicles in roadway or which have no for use mainly on	t been grante	d authorisation
		CN 2710 1941 to 2710 1949			CN 2710 1941 to 271	10 1949			CN 2710 1941 to 2710 1949		
ex ado <sub>l</sub> Cou	finimum cise duty oted by the incil on 27- 10-2003	21 EUR per 1000 litres.  (Annex I of Directive 2003/96/E0	<b>.</b>		21 EUR per 1000 litre (Annex I of Directive				21 EUR per 1000 litres.  (Annex I of Directive 2003/96	(FC)	
200	(Dir. 03/96/EC)	(Alliex For Directive 2003/30/EX	·)		(Alliex For Directive	2003/90/20	<b>)</b>		(Allilex For Directive 2003/30	, LO)	
MS	National Currency	Excise duty NatCu		VAT %		ise duty	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)	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	C	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	3	3.5	0.3299	21	8.5	0.3299	21

					Nat	ural Gas - Industria	al/Commerci	al use (Art.8, e	xcept for agriculture	)			
		Article 8(2)	)(b): statio	nary motors				achinery used g and public w	in construction, orks	Article 8(2)(d): ve roadway or which for use r	h have not		d authorisation
		CN 2710 1941 to 2710 19	49			CN 2710 1941 to 2	2710 1949			CN 2710 1941 to 2	2710 1949		
ex ado Cou	Minimum cise duty pted by the incil on 27-10-2003 (Dir. 03/96/EC)	21 EUR per 1000 litres.  (Annex I of Directive 2003	3/96/EC)			21 EUR per 1000  (Annex I of Directive)		C)		21 EUR per 1000 li (Annex I of Directive		EC)	
MS	National	Excis	e duty		VAT %	E	xcise duty		VAT %	Ex	cise duty		VAT %
	Currency		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

					Nat	tural Gas - Industr	ial/Commerci	al use (Art.8, e	except for agriculture	)			
		Article 8	8(2)(b): statio	nary motors			plant and ma		I in construction, works	Article 8(2)(d): v roadway or whic for use	h have not		d authorisation
		CN 2710 1941 to 2710	1949			CN 2710 1941 to	2710 1949			CN 2710 1941 to 2	2710 1949		
exe adop Cou	linimum cise duty oted by the ncil on 27- 0-2003 (Dir.	21 EUR per 1000 litres.  (Annex I of Directive 20				21 EUR per 1000		<b>C</b> )		21 EUR per 1000  (Annex I of Directiv		EC)	
200	)3/96/EC)												
MS	National Currency	Ex	cise duty NatCurr	EUR	VAT %		Excise duty NatCurr	EUR	VAT %	Ex	cise 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

				Nat	tural Gas - Industrial/Commer	cial use (Art.8, e	except for agriculture	)		
		Article 8(2)(b): stati	onary motors		Article 8(2)(c): plant and r civil engineeri	nachinery used ng and public v		Article 8(2)(d): vehicles int roadway or which have not for use mainly on	t been grante	d authorisation
		CN 2710 1941 to 2710 1949			CN 2710 1941 to 2710 1949			CN 2710 1941 to 2710 1949		
ex adop	Minimum cise duty pted by the incil on 27-	21 EUR per 1000 litres.			21 EUR per 1000 litres.			21 EUR per 1000 litres.		
	(Dir. 03/96/EC)	(Annex I of Directive 2003/96/EC)			(Annex I of Directive 2003/96	/EC)		(Annex I of Directive 2003/96	/EC)	
MS	re	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
	Currency	NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
	re m m	cat. C1 (chemical reduction, metallurgical and mineral process)	0.05	8	cat.C1	0.05	8			8
		cat. C2	0.3	8	cat. c2	0.3	8			8
		cat. D = production of electricity	0	8	cat. D	0	8			8
LV	EUR		2.68	21		2.68	21		2.68	21
MT	EUR	na		18	na		18	na		18
NL	EUR	LNG Conversion:1000 kg = 45.16 Gj	7.62	21	LNG Conversion:1000 kg = 45.16 Gj	7.62	21	LNG Conversion:1000 kg = 45.16 Gj	7.62	21
		CNG	4.68	21	CNG	4.68	21	CNG	4.68	21
PL	PLN	for CN27111100 19.38 832.27 PLN per 1,000 kg (includes fuel tax	4.5285	23	for CN27111100 19.38 832.27 PLN per 1,000 kg (includes fuel tax	4.5285	23	for CN27111100 19.38 832.27 PLN per 1,000 kg (includes fuel tax	4.5285	23

					Nat	ural Gas - Industria	al/Commerci	al use (Art.8, e	except for agriculture	)			
		Article 8(	(2)(b): statio	nary motors			•	achinery used g and public v	in construction, vorks	Article 8(2)(d): v roadway or whic for use	h have not		d authorisation
		CN 2710 1941 to 2710	1949			CN 2710 1941 to	2710 1949			CN 2710 1941 to	2710 1949		
ex ado	Minimum ccise duty pted by the uncil on 27-	21 EUR per 1000 litres.				21 EUR per 1000	litres.			21 EUR per 1000	litres.		
	10-2003 (Dir. 03/96/EC)	(Annex I of Directive 200	03/96/EC)			(Annex I of Directi	ve 2003/96/E	C)		(Annex I of Directi	ve 2003/96/	/EC)	
MS	National	Exc	cise duty		VAT %	E	xcise duty		VAT %	Ex	xcise duty		VAT %
	Currency		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				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

			Na	tural Gas - Industrial/Commercia	l use (Art.8, ex	cept for agriculture)			
		Article 8(2)(b): stationary motors		Article 8(2)(c): plant and ma civil engineering			Article 8(2)(d): vehicles inte roadway or which have not for use mainly on t	been granted	authorisation
		CN 2710 1941 to 2710 1949		CN 2710 1941 to 2710 1949			CN 2710 1941 to 2710 1949		
ex adop Cou	linimum cise duty oted by the ncil on 27- 0-2003	21 EUR per 1000 litres.		21 EUR per 1000 litres.			21 EUR per 1000 litres.		
	(Dir. )3/96/EC)	(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/E0	C)		(Annex I of Directive 2003/96/I	EC)	
MS	National	Excise duty	VAT %	Excise duty		VAT %	Excise duty		VAT %
	Currency	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.	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	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		2.6	20

					Nat	ural Gas - Industri	al/Commercia	al use (Art.8, ex	cept for agriculture)				
		Article 8(2)(b):	stationary	y motors		` ' ' '	•	chinery used g and public w	in construction, orks	Article 8(2)(d): roadway or whi	ch have not		authorisation
		CN 2710 1941 to 2710 1949				CN 2710 1941 to	2710 1949			CN 2710 1941 to	2710 1949		
ex ado <sub>l</sub> Cou	Minimum ccise duty pted by the incil on 27- 10-2003 (Dir. 03/96/EC)	21 EUR per 1000 litres.  (Annex I of Directive 2003/96/E	C)			21 EUR per 1000  (Annex I of Direct		C)		21 EUR per 1000		EC)	
MS	National Currency	Excise dut		EUR	VAT %	ı	Excise duty NatCurr	EUR	VAT %	E	xcise duty NatCurr	EUR	VAT %
UK	GBP	Indicative rate only as 5.67 this use is not taxable	(	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

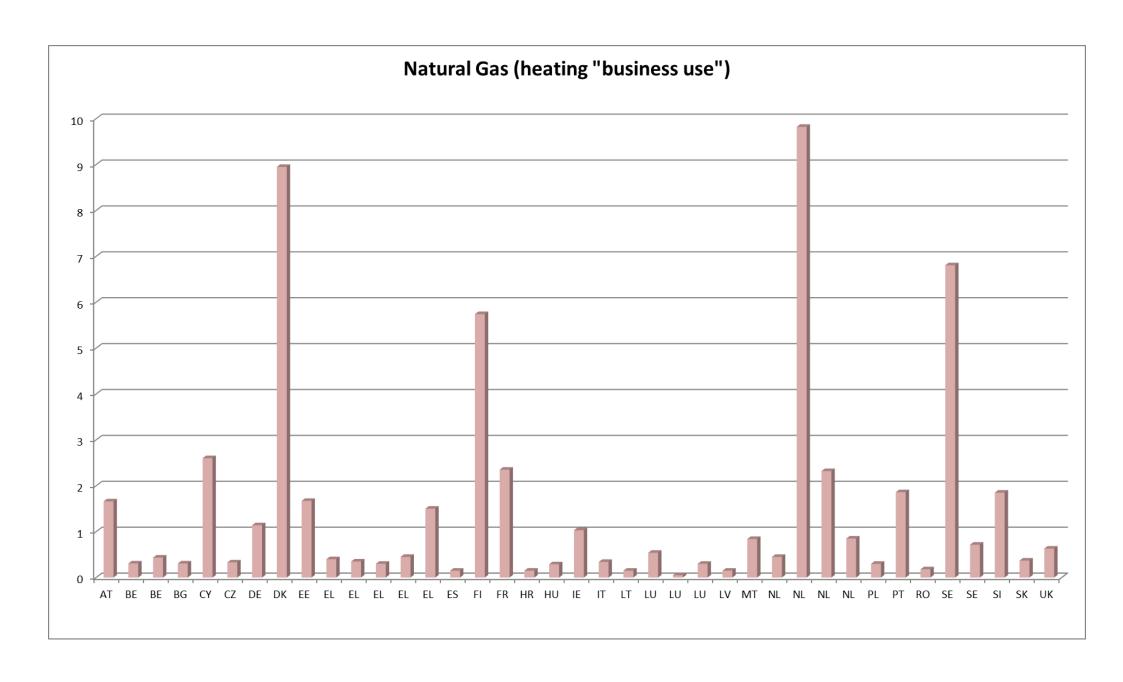
Per	r gigajoule				Natural (	gas reduc	ed rates a	oplied in specific sectors						
						CN 27	11 1100, C	N 2711 21 00						
rate acc	duced tax es applied cording to Directive 03/96/EC	Article 8(2)(a): motor horticultural or piscic fores	ıltural works		If Article 15(3) is used horticultural or piscicultu forestry	ural works		Article 5: differentiated rat passenger transport (inclu collection, armed forc administration, disabled pe	ding taxis), es and publ	waste ic	If Article 15(1 use	(i) is use ed as pro		ural gas
MS	National Currency	Excise duty Na Cu		VAT %	Excise duty  Nat Curr	EUR	VAT %	Excise duty Nat Cur	r EUR	VAT %	Exc	ise duty Nat Curr	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	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

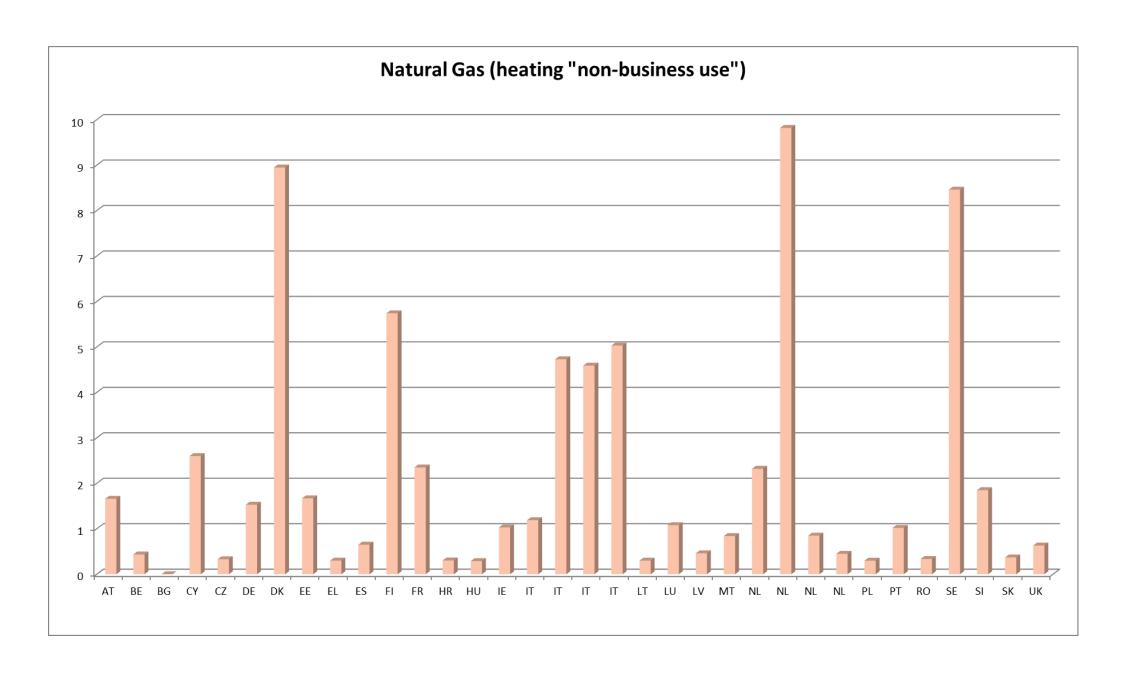
Pei	r gigajoule						Natural (	gas reduc	ed rates a	pplied in specific sectors						
								CN 27	11 1100, C	N 2711 21 00						
rate acc	duced tax es applied cording to Directive 03/96/EC	Article 8(2)(a): m horticultural or p		ıral works		If Article 1 horticultural	5(3) is used or piscicultu	ural works		Article 5: differentiated passenger transport (in collection, armed fadministration, disable	ncluding taxis) orces and pub	waste lic	If Article 15(	1)(i) is use ed as pro		ıral gas
MS	National Currency	Excise	e duty Nat Curr	EUR	VAT %	E:	xcise duty Nat Curr	EUR	VAT %	Excise dut Nat	y Curr EUR	VAT %	Exc	cise duty Nat Curr	EUR	VAT %
DE	EUR	1 MWh = 3.6 GJ Standard rate		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		3.86	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 reduc	ed rates ap	oplied in specific sectors						
								CN 27	′11 1100, C	N 2711 21 00						
rate acc	duced tax es applied cording to Directive 03/96/EC	Article 8(2)(a): n horticultural or p		ral works		If Article 15 horticultural		ıral works		Article 5: differentiated passenger transport (in collection, armed f administration, disabled	cluding taxis) orces and pub	waste lic	If Article 15(	1)(i) is use sed as pro		ural gas
MS	National Currency	Excise	e duty Nat Curr	EUR	VAT %	Ex	cise duty Nat Curr	EUR	VAT %	Excise dut		VAT %	Exc	cise 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	823.5	3 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 reduc	ed rates a	oplied in specific sectors						
								CN 27	11 1100, C	N 2711 21 00						
rate acc	duced tax es applied cording to birective 03/96/EC	Article 8(2)(a): n horticultural or p		ıral works		If Article 19	5(3) is used or piscicultu	ural works		Article 5: differentiated rates passenger transport (includi collection, armed forces administration, disabled peo	ng taxis), and publ	waste ic	If Article 15(1	)(i) is use ed as pro		ural gas
MS	National Currency	Excise	e duty Nat Curr	EUR	VAT %	Ex	ccise duty Nat Curr	EUR	VAT %	Excise duty Nat Curr	EUR	VAT %	Exc	ise duty Nat Curr	EUR	VAT %
		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  Ile 8(2)(a): motor fuel for agricultural, cultural or piscicultural works, and in forestry  If Article 15(3) is used for agricultural, horticultural 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													
							CN 27	'11 1100, C	N 2711 21 00							
rate acc	duced tax es applied cording to Directive 03/96/EC		piscicultu	ıral works		horticultural or piscicultu	ural works		passenger transport (includir collection, armed forces	ng taxis), and publ	waste ic				ural gas	
MS	National Currency	Excis	e duty Nat Curr	EUR	VAT %	Excise duty Nat Curr	EUR	VAT %	Excise duty Nat Curr	EUR	VAT %	Exc	ise duty Nat Curr	EUR	VAT %	
		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	5.67	6.3652	20	not applicable		20	not applicable		20		0.549	0.6163	20	





# COAL AND COKE

						Coal and Coke				
			Heating fuel for bus	iness use			Heating fuel for non-bus	iness use		
			CN 2701, 2702 ar	nd 2704			CN 2701, 2702 and	2704		
duty the Co	num excise adopted by ouncil on 27-		0,15 EUR per gig			0,3 EUR per gigajoule  (Annex I of Directive 2003/96/EC)				
	0-2003 2003/96/EC)									
MS	National Currency		Excise duty  Nat Curr	EUR	VAT %	Excise duty  Nat Curr EUR			VAT %	
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	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
ΙE	EUR			1.89	13.5			1.89	13.5
ΙΤ	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

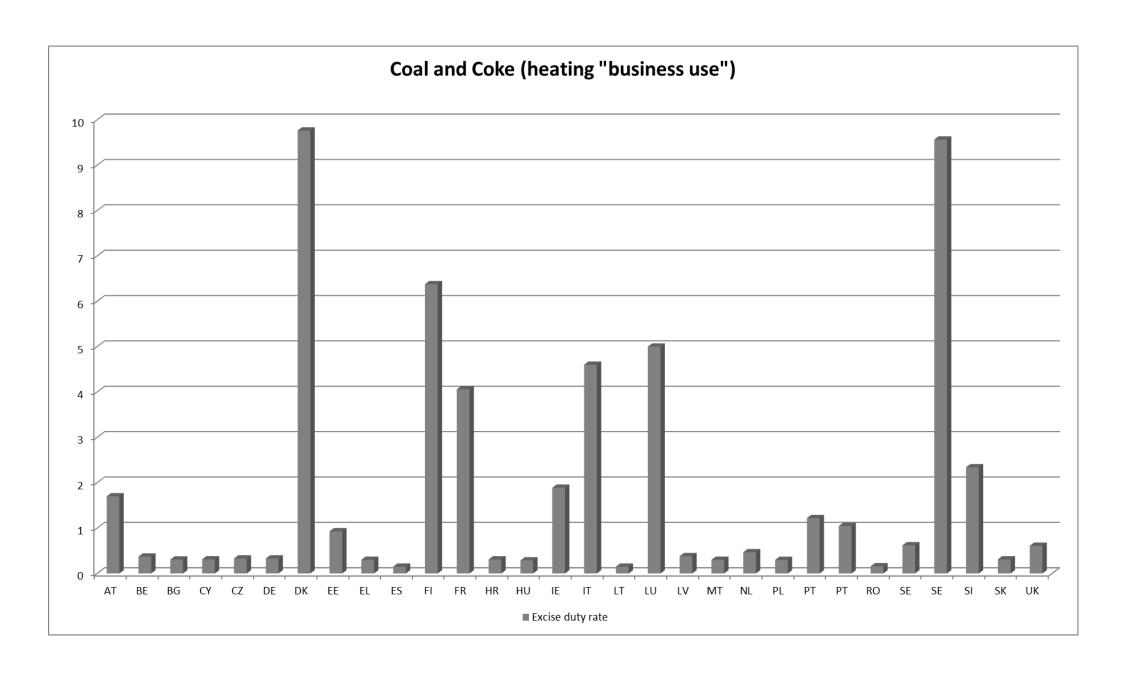
SE	SEK	Reduced Energy tax (202.5 SEK/tonne).Business use = Heating purposes in the manufacturing process in industry + No CO2 tax is applied in the manufacturing process in industry within the Emission Trading Scheme. The national rate is 202.5 SEK/Tonne, conversion rate is 0.0316 t/GJ.	6.399	0.6195	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 manu facturing 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 highefficiency cogeneration 0.28 per gigajoule, 1.56 per gigajoule CO2-tax.		2.34	22
SK	EUR			0.31	20			0.31	20

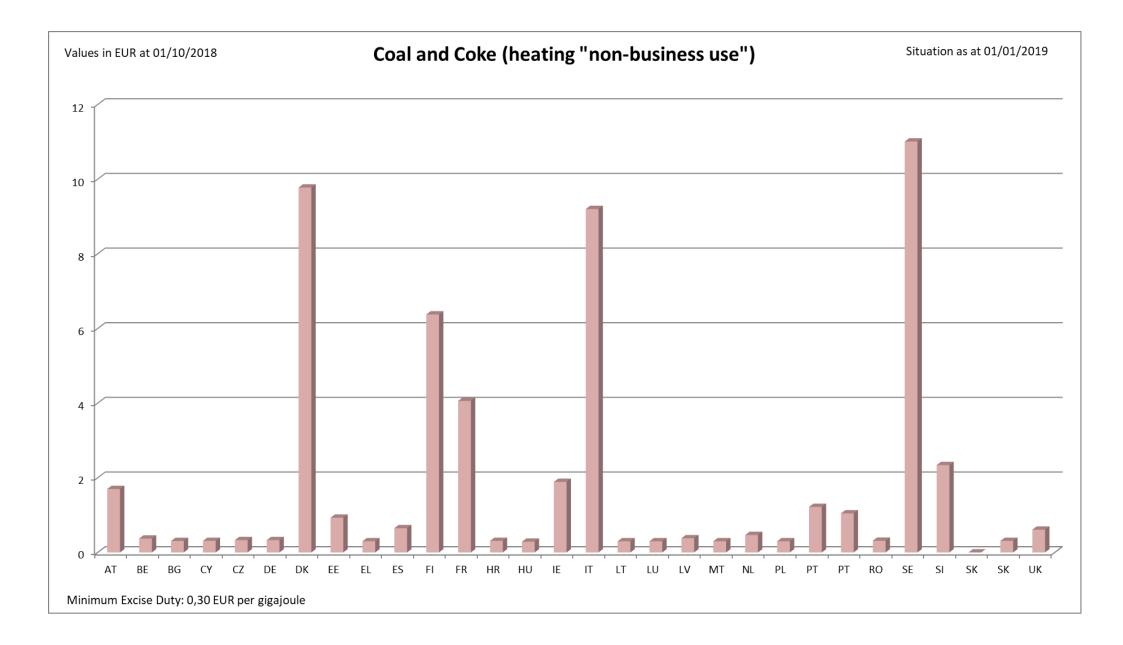
			20	Exemptions: for dual use; in mineralogical processes; for a purpose other than as motor fuel or heating fuel; combined power and heat generation; in the production of electricity; in the production of coke and semi-coke; for the transportation of persons or cargo by rail or inland waterways as part 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									
applie to	ed tax rates d according Directive 03/96/EC	If Article 15(3) is use	ed for agricultural, ho fore	orticultural or piscicul stry	ltural works, and in	Articl	e 15(1)(e): reduced rate a	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





### **ELECTRICITY**

						Electricity			
			For busines	ss use			For non-business	use	
			CN 271	6			CN 2716		
duty the Co	num excise adopted by buncil on 27- 0-2003		0,5 EUR per				1,0 EUR per MW		
(22	, 	Excise duty				Excise duty			
MS	National Currency		Nat Curr	EUR	VAT %		Nat Curr	EUR	VAT %
AT	EUR			15	20			15	20
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		5.37	21
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.	0	0	20
CY	EUR	Levy (Article 4(2), Directive 2003/96/EC)		10	19	Levy (Article 4(2), Directive 2003/96/EC)		10	19
CZ	CZK		28.3	1.0984	21		28.3	1.0984	21
DE	EUR			15.37	19	Standard rate		20.5	19
DK	DKK		4	0.5365	25		884	118.567	25
EE	EUR			4.47	20			4.47	20

EL	EUR	2.5 EUR for counsumers 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		3.75	0.5045	25		7.5	1.009	25
HU	HUF		310.5	0.9612	27	Electricity used by households is exempted, see Article 15(1)(h) of Council Directive 2003/96/EC.	310.5	0.9612	27
ΙE	EUR			0.5	13.5			1	13.5
ΙΤ	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		7.5	22				22
		1,200,000 kWh if							
		consumptions							
		monthly							
		kWh, the monthly							
		consumptions							
		of the real							
		consumptions.							
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	21
		<10,000-50,000 kWh		81.17	21	<10,000-50,000 kWh		81.17	21
		<50,000- 10,000,000 kWh		21.61	21	<50,000-10,000,000 kWh		21.61	21
		>10,000,000 kWh		0.88	21	>10,000,000 kWh		1.47	21
PL	PLN		5	1.1683	23		5	1.1683	23
PT	EUR			1	23			1	23
RO	RON		2.44	0.5235	19		4.89	1.0492	19

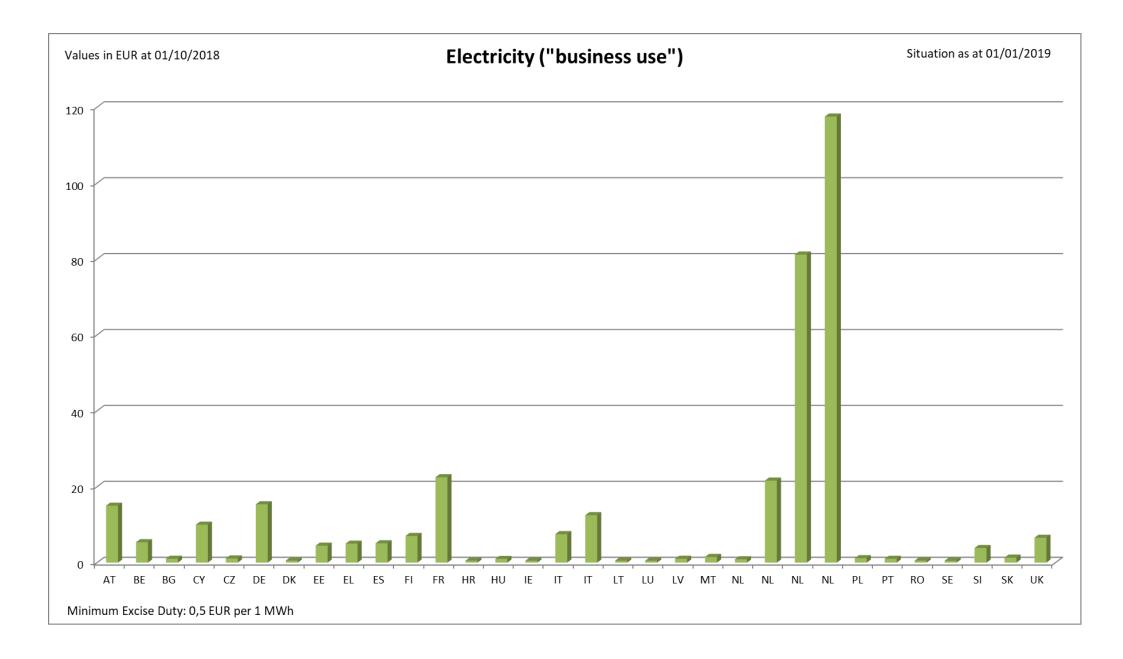
SE	SEK	Business use = Electricity in the manu facturing process in industry, shoreside electricity and electricity used in datacenters	5	0.484	25		347	33.5915	25
					25	Tax level in the northern parts of Sweden	251	24.2982	25
SI	EUR	to 10,000 MWH/year; excise duty 3.05 per MWh; 0,8 per MWh surcharge 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 highefficiency 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

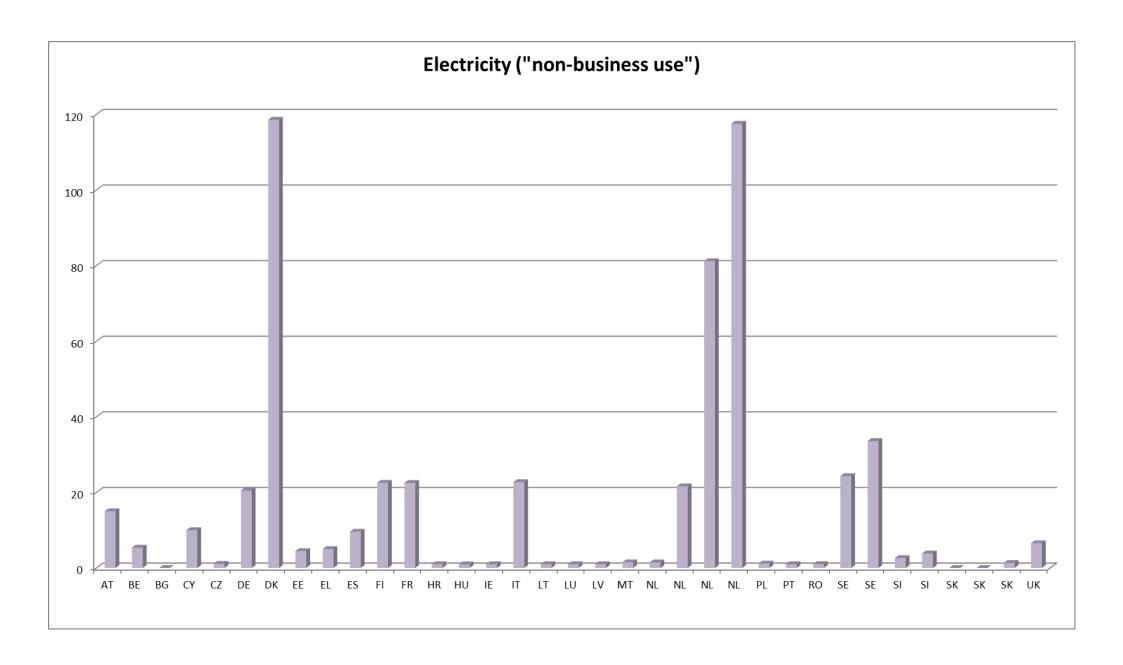
			20	Exemptions: used principally for the purposes of chemical reduction and in electrolytic and metallurgical processes; used in mineralogical processes; used for the manufacture of a product, when the cost of electricity accounts for more than 50% of the average own costs; used for the production of 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 6.54	48 20	Indicative rate only as this 5 use is not taxable	5.83 6.5448	20

### Electricity

Р	er MWh				Electricity redu	ced rates appl	lied in specific	sectors				
						CN 2716	6					
					1				T			
rate acc	duced tax es applied cording to hirective 03/96/EC	If Article 15(3) is used fo piscicultural w		Article 15(1	)(e): reduced r	rate applied fo	r railways	Article 15(1)	(e): reduced rate trolley		etro, tram and	
MS	National	Excise duty	,	VAT %		Excise duty		VAT %		Excise duty		VAT %
IVIO	Currency	Nat Curr	EUR	VAI 70		Nat Curr	EUR	VA1 /0		Nat Curr	EUR	VA1 /0
AT	EUR	n/a		20	n/a			20	n/a			20
BE	EUR		0	21	exemption		0	21	n/a		5.37	21
CZ	CZK	28.3	1.0984	21		0	0	21		0	0	21
DE	EUR		15.37	19			11.42	19			11.42	19
DK	DKK	4	0.5365	25		4	0.5365	25		4	0.5365	25
EL	EUR		0	13				24				24

ES	EUR	Tax on Electricity is an ad valorem (%) tax. The basis of assessment is the taxable		5.1	21	Tax on Electricity is an ad valorem (%) tax. The basis of assessment		5.1	21	Tax on Electricity is an ad valorem (%) tax. The basis of assessment		5.1	21
		amount that had been				is the taxable amount that				is the taxable amount that			
		determined				had been				had been			
		for the purposes of				determined for the				determined for the			
		value added				purposes of				purposes of			
		tax and the				value added				value added			
		rate is				tax and the				tax and the			
		5.11269632% of it. The tax				rate is 5.11269632%				rate is 5.11269632%			
		rate provided				of it. The tax				of it. The tax			
		was the				rate provided				rate provided			
		effective one in the first half				was the effective one				was the effective one			
		of 2018.				in the first				in the first			
						half of 2018.				half of 2018.			
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





## 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	IIIB4@bmf.bund.de
DK	Ministry of Taxation	Department of Environmental taxes Department of VAT, Excise and Customs	+45 33923392	https://www.skm.dk	lovgivningogoekonomi@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	-	-