

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

EXCISE DUTY TABLES

Part I - Alcoholic Beverages

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.

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.</u> <u>The</u> <u>Commission cannot be held responsible for its accuracy or completeness, neither does its publication</u> imply an endorsement by the Commission of those Member States' legal provisions.

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

To this end, it is vital that all changes to duty structures or rates are advised by Member States to the Commission as soon as possible so that they may be incorporated in the tables with the least possible delay. All details should be to:

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

telephone +32-2-295.35.25

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).

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
Beer	Y		Y					Y			Y	Υ				Y		Y					Y	Y				
Wine									Y		Y	Y												Y	Y			
Fermented beverages other than wine & beer											Y	Y			Y									Y	Y			
Intermediate products							Y	Y			Y	Y						Y						Y				
Ethyl alcohol						Y		Y			Y	Y												Y				
New VAT rate										Y																		

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EURO EXCHANGE RATES

Value of National C	Currency in EUR at the first working	ng day of October ¹
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 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.

¹ The exchange rates are retrieved from the ECB website Home>Statistics>Exchange rates> Euro foreign exchange reference rates (<u>https://www.ecb.europa.eu/stats/exchange/eurofxref/html/index.en.html</u>).

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.

ALCOHOLIC BEVERAGES

BEER

				Standard r	ates						Ree	duced rates			
			olic strength by	v vol. exceeding	9 0,5%.)			"Low alcoho (Not exceed	ling 2,8% .)			(Yearly prod	t small brewerie uction limited to	200.000 hl.)	
excis adop the 0 on 1 1992 (Dir	mum se duty oted by Council 9-10- 2 4/EEC)	(Article 2 of D 0,748 EUR pe Plato of finish (Article 6 of D 92/84EEC)	ed product.	EEC) 1,87 EUR pe of alcohol of product. (Article 6 of I 92/84/EEC)	finished			(Article 5.1 d		,		Rate may no national rate		nan 50% belor	w the standard
MS	Nat Curr	Excise duty/h	l/°Plato	Excise duty/h	nl/°alc.	VAT %	Additional comments	Excise duty/	/hl/°alc.	VAT %	Additional comments	Excise duty/ /°alcohol	nl/°Plato or	VAT %	Additional comments
		Nat Curr	EUR	Nat Curr	EUR	-		Nat Curr	EUR	-		Nat Curr	EUR	-	
AT	EUR		2			20							1.2 hl/°Plato	20	<12,500 hl
													1.4 hl/°Plato	20	<25,000 hl
													1.6 hl/°Plato	20	<37,500 hl
													1.8 hl/°Plato	20	<= 50,000 hl
BE	EUR		2.0043			21							1.7428 hl/°Plato	21	yearly production <=12,500 hl
													1.801 hl/°Plato	21	yearly production <=25,000 hl
													1.859 hl/°Plato	21	yearly production <=50,000 hl
													1.9172 hl/°Plato	21	yearly production <=75,000 hl
													1.9754 hl/°Plato	21	yearly production <=200,000 hl

				Standard r	ates						Reduc	ced rates			
		CN 2203, CN	2206					"Low alcoho	l"			"Independent s	small brewerie	es"	
		(Actual alcoho	olic strength by	vol. exceeding	0,5%.)			(Not exceed	ing 2,8% .)			(Yearly produc	tion limited to	200.000 hl.)	
		(Article 2 of D	irective 92/83/	EEC)				(Article 5.1 c	of Directive 9	92/83/EEC)		(Article 4.1 of E	Directive 92/8	3/EEC)	
exci ado the on 1 1992 (Dir	mum se duty oted by Council 9-10- 2 44/EEC)	0,748 EUR pe Plato of finish (Article 6 of D 92/84EEC)	ed product.	1,87 EUR pe of alcohol of product. (Article 6 of I 92/84/EEC)	finished			(Article 1 of	Directive 92	:/83/EEC)		Rate may not b national rate. (Article 4.1 of D			v the standard
MS	Nat Curr	Excise duty/hl	l/°Plato	Excise duty/h	nl/°alc.	VAT %	Additional comments	Excise duty/	hl/°alc.	VAT %	Additional comments	Excise duty/hl/ /°alcohol	°Plato or	VAT %	Additional comments
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR		
BG	BGN	1.5	0.7669			20	per 1 hectolitre for Plato degrees of the initial extract content			20		0.75 hl/°Plato	0.3835 hl/°Plato	20	
CY	EUR				6	19							3 hl/°Alc	19	As from 28/7/2017, a reduced rate of €3 per hl per ∘ Alcohol on beer produced by independent small breweries with yearly production of up to 1000 hl, has been introduced.
CZ	CZK	32	1.242			21						16 hl/°Plato	0.621 hl/°Plato	21	Production up to 10,000 hl inclusive
												19.2 hl/°Plato	0.7452 hl/°Plato	21	Production from 10,000 hl up to 50,000 hl inclusive

				Standard r	rates						Redu	ced rates			
		CN 2203, CN	2206					"Low alcoho	ol"			"Independent s	mall brewerie	es"	
		(Actual alcoh	olic strength by	v vol. exceeding	g 0,5%.)			(Not exceed	ding 2,8% .)			(Yearly product	tion limited to	200.000 hl.)	
		(Article 2 of E	Directive 92/83/	EEC)				(Article 5.1	of Directive	92/83/EEC)		(Article 4.1 of E	Directive 92/8	3/EEC)	
excia adop the 0 on 1 1992 (Dir		0,748 EUR p Plato of finish (Article 6 of E 92/84EEC)	ned product.	1,87 EUR pe of alcohol of product. (Article 6 of I 92/84/EEC)	finished			(Article 1 of	Directive 92	2/83/EEC)		Rate may not b national rate. (Article 4.1 of D			w the standard
MS	Nat Curr	Excise duty/h	nl/°Plato	Excise duty/h	nl/°alc.	VAT %	Additional comments	Excise duty	/hl/°alc.	VAT %	Additional comments	Excise duty/hl/ /°alcohol	Plato or	VAT %	Additional comments
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR		
												22.4 hl/°Plato	0.8694 hl/°Plato	21	Production from 50,000 hl up to 100,000 hl inclusive
												25.6 hl/°Plato	0.9936 hl/°Plato	21	Production from 100,000 hl up to 150,000 hl inclusive
												28.8 hl/°Plato	1.1178 hl/°Plato	21	Production from 150,000 hl up to 200,000 hl inclusive
DE	EUR		0.787			19							0.4407 hl/°Plato	19	<=5,000 hl
													0.5288 hl/°Plato	19	<=10,000 hl
													0.617 hl/°Plato	19	<=20,000 hl
													0.661 hl/°Plato	19	<=40,000 hl
DK	DKK			56.02	7.5137	25		0	0	25	Beer with an alcohol content less than 2.8% is not taxed.				Please see footnote (1), (2) and (3)

				Standard r	ates						Reduc	ed rates			
		CN 2203, CN						"Low alcoho	ol"			"Independent	small brewerie	es"	
		(Actual alcoho	olic strength by	y vol. exceeding	J 0,5%.)			(Not exceed	ling 2,8% .)			(Yearly produ	ction limited to	200.000 hl.)	
		(Article 2 of D	irective 92/83/	(EEC)				(Article 5.1 d	of Directive	92/83/EEC)		(Article 4.1 of	Directive 92/8	3/EEC)	
excis adop the 0 on 1 1992 (Dir	mum se duty oted by Council 9-10- 2 4/EEC)	0,748 EUR pe Plato of finish (Article 6 of D 92/84EEC)	ed product.	1,87 EUR pe of alcohol of product. (Article 6 of I 92/84/EEC)	finished			(Article 1 of	Directive 92	/83/EEC)		Rate may not national rate. (Article 4.1 of			w the standard
MS	Nat Curr	Excise duty/hl	/°Plato	Excise duty/h	nl/°alc.	VAT %	Additional comments	Excise duty/	Additional comments	Excise duty/hl /°alcohol	/°Plato or	VAT %	Additional comments		
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR		
EE	EUR				16.92	20				20	Not applied		8.46 hl/°Alc	20	If annual amount of product is <=6,000 hl
EL	EUR		5			24					Not applied		2.5 hl/°Plato	24	
ES	EUR				2.75	21	Basis of assessment: hectolitres of finished product. Products with an alcoholic strength exceeding 1.2 per cent vol. and not more than 100 vol 2.8		0	21	Products with an alcoholic strength not exceeding 1.2 per 100 vol				
					7.48	21	Basis of assessment: hectolitres of finished product. Products with an alcoholic strength exceeding 2.8 per cent vol. and a								

				Standard r	ates						Red	luced rates			
		CN 2203, CN						"Low alcoho					t small breweri		
		(Actual alcoho	olic strength by	y vol. exceeding	j 0,5%.)			(Not exceed	ing 2,8% .)			(Yearly produ	uction limited to	o 200.000 hl.)	
		(Article 2 of D	virective 92/83/	(EEC)				(Article 5.1 d	of Directive	92/83/EEC)		(Article 4.1 of	f Directive 92/8	83/EEC)	
excis adop the 0 on 1 1992 (Dir	num se duty ited by Council 9-10- 2 4/EEC)	0,748 EUR pe Plato of finish (Article 6 of D 92/84EEC)	ed product.	1,87 EUR pe of alcohol of product. (Article 6 of E 92/84/EEC)	finished			(Article 1 of	Directive 92	2/83/EEC)		national rate.			w the standard
MS	Nat Curr	Excise duty/h	l/°Plato	Excise duty/h	nl/°alc.	VAT %	Additional comments	Excise duty/	hl/°alc.	VAT %	Additional comments	Excise duty/h /°alcohol	nl/°Plato or	VAT %	Additional comments
		Nat Curr EUR Nat Curr EUR plate						Nat Curr	EUR	-		Nat Curr	EUR		
							plate degree less than 11								
					9.96	21	Basis of assessment: hectolitres of finished product. Products with plate degree of not less than 11 and not more than 15								
					13.56	21	Basis of assessment: hectolitres of finished product. Products with a plate degree greater than 15 and not more than 19								
			0.91			21	Products with a plate degree greater than 19								

				Standard r	rates						Red	luced rates			
		CN 2203, CN	2206					"Low alcohe	ol"			"Independent	small breweri	es"	
		(Actual alcoh	olic strength by	/ vol. exceeding	g 0,5%.)			(Not exceed	ding 2,8% .)			(Yearly produ	iction limited to	o 200.000 hl.)	
		(Article 2 of D)irective 92/83/	EEC)				(Article 5.1	of Directive	92/83/EEC)		(Article 4.1 of	Directive 92/8	3/EEC)	
excis adop the 0 on 1 1992 (Dir	mum se duty oted by Council 9-10- 2 4/EEC)	0,748 EUR p Plato of finish (Article 6 of D 92/84EEC)	ned product.	1,87 EUR pe of alcohol of product. (Article 6 of I 92/84/EEC)	finished			(Article 1 of	Directive 92	2/83/EEC)		national rate.	be set more t Directive 92/8		w the standard
MS	Nat Curr	Excise duty/h	l/°Plato	Excise duty/h	nl/°alc.	VAT %	Additional comments	Excise duty	/hl/°alc.	VAT %	Additional comments	Excise duty/h /°alcohol	l/°Plato or	VAT %	Additional comments
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR	-		Nat Curr	EUR		
FI	EUR				36.5	24			9.6	24			18.25 hl/°Alc	24	<=5,000 hl
													25.55 hl/°Alc	24	<=30,000 hl
													29.2 hl/°Alc	24	<=55,000 hl
													32.85 hl/°Alc	24	<=100,000 hl
													36.5 hl/°Alc	24	<=150,000 hl
FR	EUR				7.49	20			3.75	20			3.75 hl/°Alc	20	
HR	HRK			40	5.3814	25						20 hl/°Alc	2.6907 hl/°Alc	25	yearly production <= 5,000 hl
												22 hl/°Alc	2.9598 hl/°Alc	25	yearly production 5,001 - 25,000 hl
												24 hl/°Alc	3.2288 hl/°Alc	25	yearly production 25,001 - 75,000 hl

				Standard	rates						Reduc	ed rates			
		CN 2203, CN	2206					"Low alcoho) "			"Independent	small brewerie	s"	
		(Actual alcoho	olic strength by	v vol. exceeding	g 0,5%.)			(Not exceed	ling 2,8% .)			(Yearly produ	ction limited to	200.000 hl.)	
		(Article 2 of D	irective 92/83/	EEC)				(Article 5.1 o	of Directive	92/83/EEC)		(Article 4.1 of	Directive 92/83	B/EEC)	
excis adop the (on 1 1992 (Dir	mum se duty oted by Council 9-10- 2 4/EEC)	0,748 EUR pe Plato of finish (Article 6 of D 92/84EEC)	ed product.	1,87 EUR pe of alcohol of product. (Article 6 of I 92/84/EEC)	finished			(Article 1 of	Directive 92	2/83/EEC)		national rate.	be set more th Directive 92/83		w the standard
MS	Nat Curr	Excise duty/h	/°Plato	Excise duty/	nl/°alc.	VAT %	Additional comments	Excise duty	/hl/°alc.	VAT %	Additional comments	Excise duty/h /°alcohol	/°Plato or	VAT %	Additional comments
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR		
												26 hl/°Alc	3.4979 hl/°Alc	25	yearly production 75,001 - 125,000 hl
HU	HUF			1,620	5.0149	27						810 hl/°Alc	2.5074 hl/°Alc	27	Yearly production < 200,000 hl beer
IE	EUR				22.55	23	Exceeding 2.8% volume		0	23	Exceeding 0.5% but not exceeding 1.2%		11.27 hl/°Alc	23	Yearly production <=40,000 hl
									11.27	23	Exceeding 1.2% but not exceeding 2.8%				
IT	EUR		2.99			22									
LT	EUR				7.11	21									
LU	EUR		0.7933			17	> 200,000 hl (cat. 3)			17			0.3966 hl/°Plato	17	annual production ≤= 50,000 hl (cat. 1)
													0.4462 hl/°Plato	17	annual production ≤= 200,000 hl (cat. 2)
LV	EUR				6.8	21	Minimum level of taxation 12.5 EUR						3.4 hl/°Alc	21	Tax rate for the first 10 thousand hectolitres beer

				Standard	rates						Redu	ced rates			
		CN 2203, CN	N 2206					"Low alcohe	ol"			"Independen	t small brewerie	es"	
		(Actual alcol	nolic strength by	y vol. exceedin	g 0,5%.)			(Not exceed	ding 2,8% .)	1		(Yearly produ	uction limited to	o 200.000 hl.)	
_		(Article 2 of	Directive 92/83/	/EEC)				(Article 5.1	of Directive	92/83/EEC)		(Article 4.1 of	f Directive 92/8	3/EEC)	
excis adop the 0 on 1 1992 (Dir	mum se duty oted by Council 9-10- 2 4/EEC)	0,748 EUR p Plato of finis (Article 6 of I 92/84EEC)	hed product.	1,87 EUR p of alcohol of product. (Article 6 of 92/84/EEC)	f finished Directive			(Article 1 of	Directive 9	2/83/EEC)		national rate.			w the standard
MS	Nat Curr	Excise duty/	hl/°Plato	Excise duty/	/hl/°alc.	VAT %	Additional comments	Excise duty	/hl/°alc.	VAT %	Additional comments	Excise duty/h /°alcohol	nl/°Plato or	VAT %	Additional comments
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR		
							per 100 litres.								produced in one calendar year. Minimum level of taxation 12.5 EUR per 100 litres.
MT	EUR		1.93			18			0.45	18			0.965 hl/°Plato	18	
NL	EUR		8.83			21	<7% Plato		8.83	21	<= 1.2% alcohol		26.35 hl/°Plato	21	7-11% Plato
			28.49			21	7-11% Plato						35.11 hl/°Plato	21	11-15% Plato
			37.96			21	11-15% Plato						43.92 hl/°Plato	21	>15% Plato
			47.48			21	>15% Plato								
PL	PLN	7.79	1.8203			23						3.895 hl/°Plato	0.9101 hl/°Plato	23	
PT	EUR		10.44			23	strength by vol.>1.2%. Plato <=7º.		8.34	23	strength by vol.>0.5% and <=1.2%.		4.17 hl/°Alc	23	strength by vol.>0.5% and <=1.2 %.
			16.7			23	strength by vol.>1.2%. Plato >7° and <= 11°.						5.22 hl/°Plato	23	strength by vol.>1.2%. Plato <=7º.

				Standard	rates						Reduc	ed rates			
		CN 2203, CN	N 2206					"Low alcoho)l"			"Independent s	small brewerie	es"	
		(Actual alcoh	olic strength b	y vol. exceeding	g 0,5%.)			(Not exceed	ling 2,8% .)			(Yearly produc	tion limited to	200.000 hl.)	
		(Article 2 of I	Directive 92/83	/EEC)				(Article 5.1 d	of Directive	92/83/EEC)		(Article 4.1 of E	Directive 92/8	3/EEC)	
excis adop the 0 on 1 1992 (Dir	mum se duty oted by Council 9-10- 2 4/EEC)	0,748 EUR p Plato of finisi (Article 6 of I 92/84EEC)	hed product.	1,87 EUR pe of alcohol of product. (Article 6 of 92/84/EEC)	finished			(Article 1 of	Directive 92	2/83/EEC)		Rate may not b national rate. (Article 4.1 of D			w the standard
MS	Nat Curr	Excise duty/l	nl/°Plato	Excise duty/	hl/°alc.	VAT %	Additional comments	Excise duty/	/hl/°alc.	VAT %	Additional comments	Excise duty/hl/ /°alcohol	°Plato or	VAT %	Additional comments
		Nat Curr	EUR	Nat Curr	EUR	-		Nat Curr	EUR			Nat Curr	EUR	_	
			20.89			23	strength by vol.>1.2%. Plato 11 ^o and <= 13 ^o .						8.35 hl/°Plato	23	strength by vol.>1.2%. Plato >7° and <= 11° .
			25.06			23	strength by vol.>1.2%. Plato 13° and <= 15°.						10.45 hl/°Plato	23	strength by vol.>1.2%. Plato 11° and <= 13° .
			29.3			23	strength by vol.>1.2%. Plato >15º.						12.53 hl/°Plato	23	strength by vol.>1.2%. Plato 13° and <= 15° .
													14.65 hl/°Plato	23	strength by vol.>1.2%. Plato >15º.
RO	RON	3.4	0.7295			19					not applicable	1.88 hl/°Plato	0.4034 hl/°Plato	19	
SE	SEK			202	19.5547	25		0	0	25					
SI	EUR				12.1	22							6.05 hl/°Alc	22	
SK	EUR				3.587	20							2.652 hl/°Alc	20	
UK	GBP			19.08	21.4194	20	Exceeding 2.8% - not exceeding 7.5% abv	8.42	9.4524	20	Exceeding 1.2% - not exceeding 2.8% abv	9.54 hl/°Alc	10.7097 hl/°Alc	20	

				Standard r	ates						Redu	ced rates			
		CN 2203, CN (Actual alcoho		vol. exceeding) 0,5%.)			"Low alcoho (Not exceed				•	small breweri ction limited to		
		(Article 2 of D	irective 92/83/	EEC)				(Article 5.1 c	of Directive 9	2/83/EEC)		(Article 4.1 of	Directive 92/8	3/EEC)	
excis adop the 0 on 1 1992 (Dir	mum se duty oted by Council 9-10- 2 4/EEC)	0,748 EUR pe Plato of finish (Article 6 of D 92/84EEC)	ed product.	r hl/degree finished Directive			(Article 1 of	Directive 92	/83/EEC)		national rate.	be set more t Directive 92/8		v the standard	
MS	Nat Curr	Excise duty/hl/°Plato Excise duty/hl/°alc. VAT Additiona					Additional comments	Excise duty/	hl/°alc.	VAT %	Additional comments	Excise duty/h /°alcohol	l/°Plato or	VAT %	Additional comments
		Nat Curr EUR Nat Curr EUR						Nat Curr	EUR			Nat Curr	EUR		
		24.77 27.8071 20 Exceed 7.5% alcohol volume													

- AT: The AT standard rate is € 2 / hectolitre / degrees Plato. A reduction in Austria will only be granted to independent breweries with a maximum annual production volume of 50 000 hl and the tax difference may be reimbursed at the request of the person who has paid the tax (standard rate) in Austria. The production quantities, as well as the taxation on the standard tax rate in Austria must be proven in order to receive a refund.
- CY: As from 28/7/2017, a reduced rate of €3 per hl per ∘ Alcohol on beer produced by independent small breweries with yearly production of up to 1,000 hl, has been introduced.
- DK: The reduction depends on the brewery's annual production of beer.
 1) < 3,700 hl reduce the excise duty by 50 percent.

2) >= 3,700 and < 20,000 - reduce the excise duty in percent that equals to 168,607 divided by the produced amount in hl + 4.43.

3) > 20,000 hl - reduce the excise duty in percent that equals to 14.29 reduced by dividing the produced amount in hl by 14,003.

- LU: An additional duty is imposed on products containing a mixture of beer and non-alcoholic drinks. Rates: 600€ / HL of finished product
- LV: Planned standard tax rate from 01.03.2019. 7.4 EUR per hl per °Alcohol, minimum level 13.6 EUR per hl. Planned standard tax rate from 01.03.2020. - 8.1 EUR per hl per °Alcohol, minimum level 14.9 EUR per hl.
- SI: Small breweries (yearly production <= 20,000 hl). Exemption is for natural person use of beer if yearly production is less then 500 l.
- UK: See "General comments" field for more details.

WINE

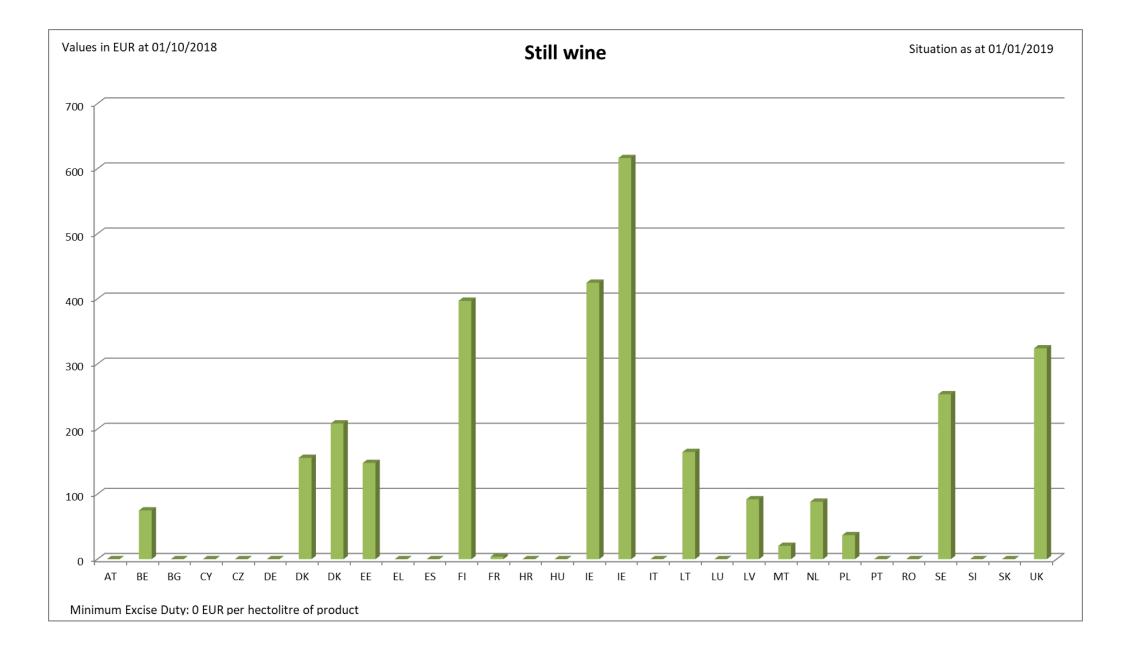
					Standa	rd rates							Re	duced Rate	es		
			Still	Wine			Sparklir	ng Wine			Stil	l Wine			S	parkling	Wine
		(Article 8	.1 of Directiv	e 92/83/	EEC)	(Article 8.	.2 of Directiv	e 92/83	/EEC)	`	eding 8.5% 3 of Directiv		/EEC)				
adopt	e duty ed by the cil on 19-	0 EUR pe	er hectolitre o	of produc	ct.	0 EUR pe	er hectolitre o	of produ	ct.	0 EUR pe	er hectolitre (of produ	ict.				
(Dir. 92/84	/EEC)	(Article 5	of Directive	92/84/EI	EC)	(Article 5	of Directive	92/84/E	EC)	(Article 5	of Directive	92/84/E	EC)				
MS	Nat Curr				Additional comments	Excise du hectolitre		VAT %	Additional comments	Excise du hectolitre	• •	VAT %	Additional comments	Excise du hectolitre	• •	VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
AT	EUR	0 20					100	20									
BE	EUR						256.3223	21			23.9119	21			23.9119	21	
BG	BGN	0	0	20		0	0	20				20				20	
CY	EUR		0	19			0	19									
CZ	CZK	0	0	21		2,340	90.8209	21									
DE	EUR		0	19			136	19							51	19	< 6 %vol.
DK	DKK	1,161	155.7198	25	6-15% vol.	1,496	200.6519	25	6-15% vol.	534	71.6231	25	1.2-6% vol.	869	116.5551	25	1.2-6% vol.
		1,555	208.5653	25	15-22% vol.	1,890	253.4973	25	15-22% vol.								
EE	EUR		147.82	20			147.82	20			84.41	20	If ethanol content is up to 6%vol		84.41	20	If ethanol content is up to 6%vol
EL	EUR		0	24			0	24					Not applied				Not applied
ES	EUR		0	21			0	21			0	21			0	21	
FI	EUR		397	24			397	24			275	24	>5.5%<=8.0%		275	24	>5.5%<=8.0%
											191	24	>2.8%<=5.5%		191	24	>2.8%<=5.5%
											27	24	>1.2%<=2.8%		27	24	>1.2%<=2.8%

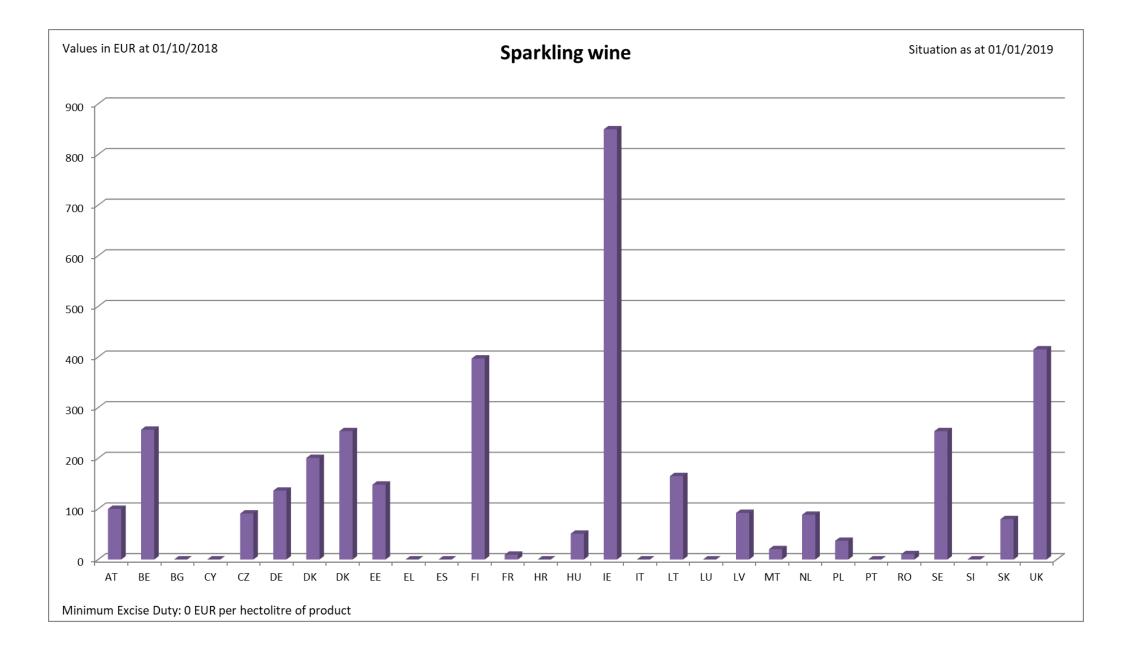
					Standa	rd rates							Re	duced Rate	es				
			Still	Wine			Sparklir	ng Wine	1		Still	Wine			S	parkling	Wine		
		(Article 8	.1 of Directiv	re 92/83/	EEC)	(Article 8	.2 of Directiv	e 92/83	/EEC)		eding 8.5% .3 of Directiv		/EEC)	1					
Cound 10-99	e duty ed by the cil on 19-		of Directive				er hectolitre of Directive				er hectolitre of Directive								
(Dir. 92/84	/EEC)	(Anticle 5	of Directive	92/04/EI	=0)	(Afficie 5	of Directive	92/04/⊏	EC)	(Anticle 5	Of Directive	92/04/0	EC)						
MS	Nat Curr	Excise du hectolitre		VAT %	Additional comments	Excise du hectolitre		VAT %	Additional comments	Excise du hectolitre		VAT %	Additional comments	Excise du hectolitre		VAT %	Additional comments		
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR				
FR	EUR		3.82	20			9.44	20						NatCurr EUR					
HR	HRK	0	0	25		0	0	25											
HU	HUF	0	0	27		16,460	50.9534	27											
IE	EUR		424.84	23	Exceeding 5.5% volume but not exceeding 15% volume		849.68	23	Exceeding 5.5% volume		141.57	23	Not exceeding 5.5% volume		141.57	23	Not exceeding 5.5% volume		
			616.45	23	Exceeding 15% volume														
IT	EUR		0				0												
LT	EUR		164.67	21			164.67	21			65.46	21			65.46	21			
LU	EUR		0	17			0	17				17				17			
LV	EUR		92	21			92	21											
MT	EUR		20.5	18			20.5	18					N/A				N/A		
NL	EUR	R 88.3 21 >8.5% 88.3 21						>8.5%		44.24	21	<= 8.5%		44.24	21	<= 8.5%			
PL	PLN	I 158 36.9193 23 158 36.9193 23																	
PT	EUR		0	13			0	23											

					Standa	rd rates							Re	duced Rat	es				
			Still	Wine			Sparklir	ng Wine			Still	Wine			S	barkling	Wine		
		(Article 8	.1 of Directive	e 92/83/	EEC)	(Article 8	.2 of Directive	e 92/83/	/EEC)	-	eding 8.5% 3 of Directiv		/EEC)						
adopt Cound 10-99 (Dir.	se duty ted by the ncil on 19- 92 (Article 5 of Directive 92/84/EEC) 4/EEC) (Article 5 of Directive 92/84/EEC) (Article 5 of Directive 92/84/EEC)																		
92/84 MS	Nat Curr	Excise duty per VAT Additional										Additional comments							
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			s hectolitre % NatCurr EUR					
RO	RON	0	0	19		48.87	10.486	19					not applicable	NatCurr EUR not applicable					
SE	SEK	2,618	253.4366	25	5,479 SEK if ABV is 15-18 %	2,618	253.4366	25	5,479 SEK if ABV is 15-18 %	0	0	25	<2.25%	0 0 25 <2.25%					
										919	88.9642	25	2.25-4.5%	919	88.9642	25	2.25-4.5%		
										1,358	131.4618	25	4.5-7%	1,358	131.4618	25	4.5-7%		
										1,869	180.9293	25	7-8.5%	1,869	180.9293	25	7-8.5%		
SI	EUR		0	22			0	22			0	22	The small producer of wine owns and uses at least 0.1 hectares and a maximum of 20 hectares of vineyard, and annually does not produce more than 100,000 liters of wine.		0	22			
SK	EUR		0	20			79.65	20						54.16 20					
UK	GBP	288.65	324.0419	20	Exceeding 5.5% - not	369.72	415.052	20	8.5% and above - not	88.93	99.8339	20	Exceeding 1.2% - not	279.46	313.725	20	Exceeding 5.5% - less than 8.5% abv		

					Standa	rd rates							Re	duced Rate	es		
			Still	Wine			Sparklir	ng Wine			Still	Wine			S	parkling	Wine
		(Article 8.	1 of Directiv	/e 92/83/	EEC)	(Article 8	2 of Directiv	e 92/83/	(EEC)	(Not exce	eding 8.5%	vol.)					
										(Article 9	3 of Directiv	e 92/83	/EEC)				
adopt	e duty ed by the cil on 19-	0 EUR pe	er hectolitre	of produc	ct.	0 EUR pe	er hectolitre o	of produ	ct.	0 EUR pe	er hectolitre c	of produ	ct.				
(Dir. 92/84	/EEC)	(Article 5	of Directive	92/84/EI	EC)	(Article 5	of Directive	92/84/EI	EC)	(Article 5	of Directive	92/84/E	EC)				
MS	Nat Curr	Excise du hectolitre	ity per	VAT %	Additional comments	Excise du hectolitre		VAT %	Additional comments	Excise du hectolitre		VAT %	Additional comments	Excise du hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
					exceeding 15% abv				exceeding 15% abv				exceeding 4% abv				
										122.3	137.2954	20	Exceeding 4% - not exceeding 5.5% abv				

- LU: VAT for still wine is 14% if the alcoholic strength is lower or equal than 13° An additional duty is imposed on products containing a mixture of wine and non-alcoholic drinks. Rates: 600€ / HL of finished product
- LV: Planned tax rate from 01.03.2019. 101 EUR per hl. Planned tax rate from 01.03.2020. - 111 EUR per hl.
- UK: From 1.2.2019, changes to come in amending the rates as follows: 288.65 GBP increase to 297.57 GBP 369.72 GBP increase to 381.15 GBP 88.93 GBP increase to 91.68 GBP 122.30 GBP increase to 126.08 GBP 279.46 GBP increase to 288.10 GBP





FERMENTED BEVERAGES OTHER THAN WINE AND BEER

					Standa	ard rates							Reduce	ed rates			
		Other still	fermented be	everages	i.	Other spa	rkling fermen	ted beve	erages.	Other still	fermented b	everages	3.	Other spa	arkling fermer	nted beve	erages.
		(Article 12	2.1 of Directiv	e 92/83/I	EEC)	(Article 12	2.2 of Directiv	e 92/83/	EEC)		eding 8.5% vo 3.3 of Directiv		EEC)				
duty a		(Article 5	r hectolitre of of Directive 9 ctive 92/83/E	2/84EEC		(Article 5	r hectolitre of of Directive 9 ctive 92/83/E	2/84EEC			of Directive S		C and Article 15 of	Directive 9	2/83/EEC)		
MS	NatCurr	Excise du hectolitre	ty per	VAT %	Additional comments	Excise du hectolitre	ty per	VAT %	Additional comments	Excise du hectolitre	ity per	VAT %	Additional comments	Excise du hectolitre	ity per	VAT %	Additional comments
		NatCurr	EUR	/0	comments	NatCurr	EUR	/0	comments	NatCurr	EUR	70	comments	NatCurr	EUR	70	comments
AT	EUR		0	20			100	20									
BE	EUR		74.9086	21			256.3223	21			23.9119	21			23.9119	21	
BG	BGN	0	0	20		0	0	20				20				20	
CY	EUR		0	19			0	19									
CZ	CZK	0	0	21		2,340	90.8209	21									
DE	EUR		0	19			136	19							51	19	< 6 %vol.
DK	DKK	1,161	155.7198	25	6-15% vol.	1,496	200.6519	25	6-15% vol.	534	71.6231	25	1.2-6% vol.	869	116.5551	25	1.2-6% vol.
EE	EUR		147.82	20			147.82	20			84.41	20	If ethanol content is up to 6%vol		84.41	20	If ethanol content is up to 6%vol
EL	EUR		20	24			20	24					Not applied				Not applied
ES	EUR		0	21			0	21			0	21			0	21	
FI	EUR		397	24			397	24			275	24	>5.5%<=8.0%		275	24	>5.5%<=8.0%
											191	24	>2.8%<=5.5%		191	24	>2.8%<=5.5%
											27	24	>1.2%<=2.8%		27	24	>1.2%<=2.8%

					Standa	ard rates							Reduc	ed rates			
		Other still	l fermented b	everages	3.	Other spa	rkling fermen	nted beve	erages.	Other still	fermented be	everages	S.	Other spa	rkling fermer	nted beve	erages.
		(Article 12	2.1 of Directiv	/e 92/83/	EEC)	(Article 12	2.2 of Directiv	e 92/83/	EEC)		eding 8.5% vo 8.3 of Directiv		EEC)				
duty a the Co 19-10 (Dir.	num excise adopted by ouncil on -1992 /EEC)	(Article 5	of Directive 9 2/83/E)2/84EE((Article 5	r hectolitre of of Directive 9 ctive 92/83/E	2/84EEC			r hectolitre of of Directive 9		and Article 15 of	^f Directive 9	2/83/EEC)		
MS	NatCurr								Additional	Excise du hectolitre	ty per	VAT	Additional	Excise du hectolitre		VAT	Additional
		NatCurr	NatCurr EUR % comments NatCurr EUR % com						comments	NatCurr	EUR	%	comments	NatCurr	EUR	- %	comments
FR	EUR		EURNatCurrEUR3.8220autres boissons1.3420Cidre, et pétil					Cidre, poiré et pétillant de raisin									
			1.34	20	hydromel		3.82	20	autres boissons fermentées mousseuses								
HR	HRK	0	0	25		0	0	25									
HU	HUF	9,870	30.5535	27		16,460	50.9534	27		0	0	27	Still blend of more than 50% wine and sparkling mineral water without added flavouring				
IE	EUR		309.84	23	Cider and Perry exceeding 8.5% volume		619.7	23	Cider and Perry exceeding 8.5% volume		47.23	23	Cider and Perry not exceeding 2.8% volume		47.23	23	Cider and Perry not exceeding 2.8% volume
			424.84	23	Other than Cider and Perry exceeding 5.5% volume		849.68	23	Other than Cider and Perry exceeding 5.5% volume		94.46	23	Cider and Perry exceeding 2.8% but not exceeding 6.0% volume		94.46	23	Cider and Perry exceeding 2.8% but not exceeding 6.0% volume

					Standa	ard rates							Reduc	ed rates			
		Other still	fermented be	everages	3.	Other spa	rkling fermer	ted beve	erages.	Other still	fermented b	everages	S.	Other spa	Irkling ferme	nted beve	erages.
		(Article 12	2.1 of Directiv	e 92/83/	EEC)	(Article 12	2.2 of Directiv	e 92/83/I	EEC)		eding 8.5% v 8.3 of Directiv		EEC)				
duty a		(Article 5	r hectolitre of of Directive 9 ctive 92/83/E	2/84EEC		(Article 5 d	r hectolitre of of Directive 9 ctive 92/83/E	2/84EEC			r hectolitre o of Directive S		Cand Article 15 o	⁻ Directive 9	2/83/EEC)		
MS	NatCurr	comments % comments						Additional	Excise du hectolitre	ty per	VAT	Additional	Excise du hectolitre	ty per	VAT	Additional	
								comments	NatCurr	EUR	%	comments	NatCurr	EUR	%	comments	
											218.44	23	Cider and Perry exceeding 6.0% but not exceeding 8.5% volume		218.44	23	Cider and Perry exceeding 6.0% but not exceeding 8.5% volume
										141.57	23	Other than Cider and Perry not exceeding 5.5% volume		141.57	23	Other than Cider and Perry not exceeding 5.5% volume	
IT	EUR		0				0										
LT	EUR		164.67	21			164.67	21			65.46	21			65.46	21	
LU	EUR		0	17			0	17				17				17	
LV	EUR		92	21			92	21			64	21	<= 6.0% vol.		64	21	<= 6.0% vol.
MT	EUR		2	18			2	18					N/A				N/A
NL	EUR		88.3	21	>8.5%		88.3	21	>8.5%		44.24	21	<=8.5%		44.24	21	<=8.5%
PL	PLN	97	22.6657	23	cider & perry with the actual strength by volume not exceeding 5.0 % vol.	97	22.6657	23	cider & perry with the actual strength by volume not exceeding 5.0 % vol.								

					Standa	ard rates							Reduce	ed rates			
		Other still	fermented b	everages	3.	Other spa	arkling fermer	nted beve	erages.	Other still	fermented b	everages	3.	Other spa	arkling fermen	ited beve	erages.
		(Article 12	2.1 of Directiv	re 92/83/	EEC)	(Article 12	2.2 of Directiv	e 92/83/	EEC)		eding 8.5% vo 3.3 of Directiv		EEC)	l			
duty a the C 19-10 (Dir.	num excise adopted by ouncil on -1992 /EEC)	(Article 5	of Directive 92/83/E)2/84EEC		(Article 5	of Directive 9 2005 Principal States of Directive 9 2016 Principal States of Directive 92/83/E	2/84EEC			of Directive 9		C and Article 15 of	Directive 9	2/83/EEC)		
MS	NatCurr	% comments % comments							Additional	Excise du hectolitre		VAT	Additional	Excise du hectolitre	ity per	VAT	Additional
		NatCurr EUR % comments NatCurr EUR % comme						comments	NatCurr	EUR	- %	comments	NatCurr	EUR	%	comments	
		NatCurr EUR NatCurr EUR 158 36.9193 23 other fermented beverages 158 36.9193 23 other fermented beverages					other fermented beverages										
PT	EUR		10.44	23			10.44	beverages beverages									
RO	RON	409.34	87.8318	19		48.87	10.486	19					not applicable				not applicable
		0	0	19	cider and perry, hydromel	0	0	19	cider and perry								
SE	SEK	2,618	253.4366	25		2,618	253.4366	25		0	0	25	<2.25%	0	0	25	<2.25%
										919	88.9642	25	2.25-4.5%	919	88.9642	25	2.25-4.5%
										1,358	131.4618	25	4.5-7%	1,358	131.4618	25	4.5-7%
										1,869	180.9293	25	7-8.5%	1,869	180.9293	25	7-8.5%
SI	EUR		0	22			0	22			0	22			0	22	
SK	EUR		0	20			79.65	20							54.16	20	
UK	GBP									61.04	68.5242	20	Cider and perry exceeding 7.5% - less than 8.5% abv	40.38	45.3311	20	Cider and perry exceeding 1.2% - not exceeding 5.5% abv
										40.38	45.3311	20	Cider and perry exceeding 1.2% - not	279.46	313.725		Cider and perry exceeding 5.5% - less

					Standa	ard rates							Reduce	ed rates			
		Other still	fermented b	everages		Other spa	ırkling fermen	ted beve	rages.	Other still	fermented be	everages	3.	Other spa	rkling fermer	nted beve	rages.
		(Article 12	2.1 of Directiv	e 92/83/8	EEC)	(Article 12	2.2 of Directive	e 92/83/I	EEC)	Not excee	ding 8.5% vo	ol.					
										(Article 13	3.3 of Directiv	e 92/83/	EEC)				
duty a						(Article 5	r hectolitre of of Directive 9: ctive 92/83/E	2/84EEC			r hectolitre of of Directive 9		C and Article 15 of	Directive 9	2/83/EEC)		
MS	NatCurr	Excise duty per hectolitre VAT Additional				Excise du hectolitre		VAT	Additional	Excise du hectolitre	ty per	VAT	Additional	Excise du hectolitre	ty per	VAT	Additional
		NatCurr EUR % comments				NatCurr	EUR	%	comments	NatCurr	EUR	%	comments	NatCurr	EUR	- %	comments
													exceeding 7.5% abv				than 8.5% abv

DK:

LU: An additional duty is imposed on products containing a mixture of fermented beverages and non-alcoholic drinks. Rates: 600€ / HL of finished product

LV: Planned tax standard rate from 01.03.2019. - 101 EUR per hl. Planned tax standard rate from 01.03.2020. - 111 EUR per hl.

UK: From 1.2.2019, changes to come in amending the rates as follows:
279.46 GBP increase to 288.10 GBP
In addition, a **new** rate comes into force for cider and perry at least 6.9% - not exceeding 7.5% of 50.71 GBP.
Current rate for cider and perry exceeding 1.2% not exceeding 7.5% will not be from 1.2% - less than 6.9%. This remains at 40.38 GBP.

INTERMEDIATE PRODUCTS

					Standa	rd rates							Redu	ced rates			
		S	till Intermedia	ate proc	ducts	Spa	rkling Interm	ediate pr	oducts		Still Interm	nediate pr	oducts		Sparkling In	termediate p	roducts
		(Article 1	7 of Directive	92/83/	EEC)						eding 15% v 3.3 of Directi		EEC)				
adop the C 19-1((Dir.	num e duty ted by council on -1992 I/EEC)	(Article 4	of Directive	·						wines etc			he standard nationa			not less thar	n the rates on still-
MS	NatCurr	Excise du hectolitre		VAT	Additional	Excise du hectolitre		VAT	Additional Excise duty per hectolitre VAT Additional Excise duty per hectolitre Additional								
		NatCurr	EUR	%	comments	NatCurr	EUR	VAT Additional hectolitre VAT Additional hectolitre VAT % Addition									comments
AT	EUR		80	20			100	20									
BE	EUR		157.7792	21			256.0948	21			118.5944	21			256.0948	21	
BG	BGN	90	46.017	20	per 1 hectolitre of finished product	90	46.017	20	per 1 hectolitre of finished product			20				20	
CY	EUR		45	19			45	19									
CZ	CZK	2,340	90.8209	21		2,340	90.8209	21									
DE	EUR		153	19	> 15 %vol 22 %vol.						102	19	<= 15 %vol.		136	19	sparkling
DK	DKK	1,555	208.5653	%vol.						534	71.6231	25	1.2-6% vol.	869	116.5551	25	1.2-6% vol.
										1,161	155.7198	25	6-15% vol.	1,496	200.6519	25	6-15% vol.
EE	EUR	289.33 20 289.33 20										20	Not applied			20	Not applied
EL	EUR		102	24			102	24			51	24	Products defined at paragraph 6 and 7 of Part B, Annex III of		51	24	Products defined at paragraph 6 and 7 of Part B, Annex III of

					Standa	ard rates							Redu	ced rates				
		S	till Intermedia	ate proc	ducts	Spa	arkling Interm	ediate pr	oducts		Still Interm	nediate pr	oducts		Sparkling In	termediate p	roducts	
		(Article 1	7 of Directive	92/83/	EEC)					Not excee	eding 15% v	ol.						
										(Article 18	8.3 of Directi	ve 92/83/	EEC)					
adop the C	num e duty ted by council on 0-1992		of Directive	·						wines etc			he standard nationa EEC)	al rate of exci	se duty and	not less thar	n the rates on still-	
	1/EEC)													Excise duty per hectolitre VAT % Additional				
MS	NatCurr	Excise du hectolitre		VAT	Additional	Excise du hectolitre		VAT	Additional	Excise du hectolitre		VAT	Additional		Additional commentation and commentation			
		NatCurr	EUR	%	comments	NatCurr	EUR	%	comments	NatCurr	EUR	%	comments	NatCurr	EUR		comments	
													Regulation 606/2009 (EEL 193/24.07.2009)				Regulation 606/2009 (EEL 193/24.07.2009)	
ES	EUR		64.13	21			64.13	21			38.48	21			38.48	21		
FI	EUR		738	24			738	24			478	24			478	24		
FR	EUR		190.68	20							47.67	20	vins doux naturels et vins de liqueur AOP repris aux articles 417 et 417 bis du CGI					
											47.67	20	Cotisation sécurité sociale pour les produits intermédiaires dont TAV>18% vol					
HR	HRK	800	107.6281	25	containing ≥ 15 % vol. of pure alcohol	800	107.6281	25	containing ≥ 15 % vol. of pure alcohol	500	67.2676	25	containing < 15 % vol. of pure alcohol	500	67.2676	25	containing < 15 % vol. of pure alcohol	
HU	HUF	25,520	78.9995	27		25,520	78.9995	27										

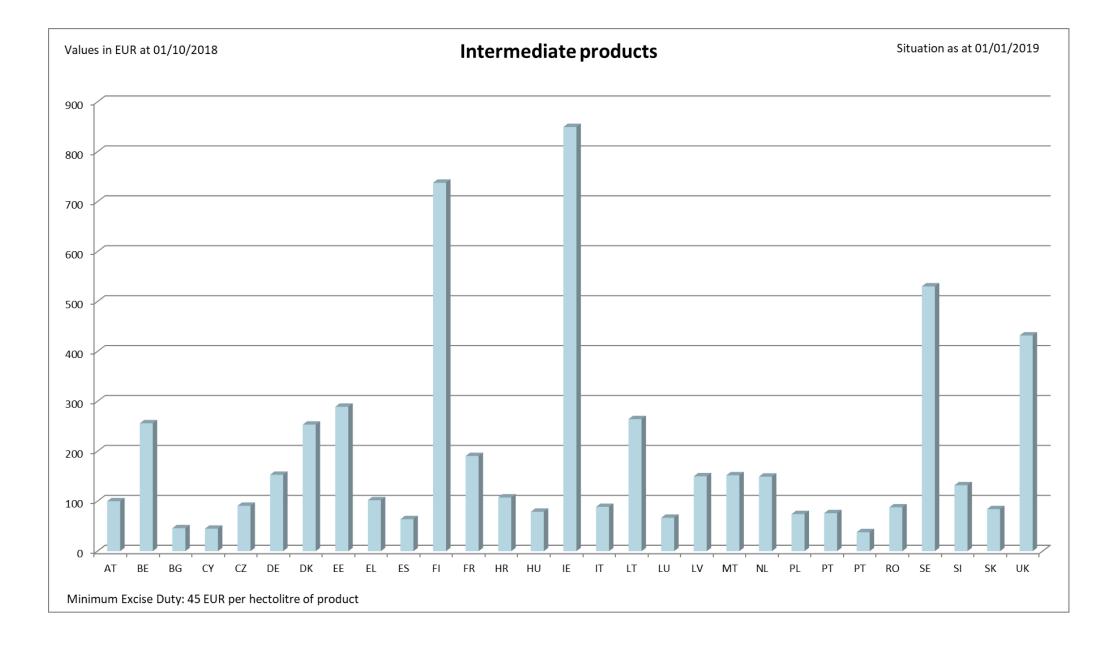
					Standa	ard rates							Redu	iced rates			
		S	till Intermedia	ate proc	lucts	Spa	rkling Interm	ediate pr	oducts		Still Interm	nediate pr	oducts		Sparkling In	termediate p	products
		(Article 1	7 of Directive	92/83/	EEC)						eding 15% v			1			
N d'ar i a				. ((Article 18.3 of Directive 92/83/EEC)							
adop [.] the C	num e duty ted by council on 0-1992		of Directive	·						Not set more than 40% below the standard national rate of excise duty and not less than the rates on still wines etc. (Article 18.3 of Directive 92/83/EEC)							n the rates on still-
(Dir. 92/84	1/EEC)																
MS	NatCurr	Excise du hectolitre		VAT	Additional	Excise du hectolitre		VAT	Additional	Excise du hectolitre		VAT %	Additional	Excise duty per hectolitre		VAL%	Additional
		NatCurr	EUR	%	comments	NatCurr	EUR	%	comments	NatCurr	EUR	%	comments	NatCurr	EUR		comments
IE	EUR		616.45	23	Exceeding 15% volume		849.68	23			424.84	23	Not exceeding 15% volume				No reduced rate
IT	EUR		88.67	22			88.67	22									
LT	EUR		264.52	21			264.52	21			185.82	21			185.82	21	
LU	EUR		66.9313	17	> 15° alc		66.9313	17	> 15° alc		47.0998	17	≤= 15° alc		47.0998	17	≤= 15° alc
LV	EUR		150	21			150	21			92	21			92	21	
MT	EUR		152	18			152	18					N/A				N/A
NL	EUR		149.3	21	>15%		149.3	21	>15%		105.98	21	<=15%		105.98	21	<=15%
PL	PLN	318	74.306	23		318	74.306	23									
PT	EUR		76.1	23							0	23					
			38.05	23	Liqueur wine from Madeira												
RO	RON	409.34	87.8318	19		409.34	87.8318	19					not applicable				not applicable
SE	SEK	5,479	530.3969	25		5,479	530.3969	25		3,299	319.3611	25		3,299	319.3611	25	
SI	EUR		132	22			132	22									
SK	EUR		84.24	20			84.24	20									
UK	GBP	384.82	432.0034	20	Exceeding 15% - not					288.65	324.0419	20	Not exceeding 15% abv				

					Standa	rd rates							Redu	ced rates			
		S	till Intermedi	ate proc	lucts	Spa	rkling Interm	ediate pr	oducts		Still Intermediate products Sparkling Intermediate products					roducts	
		(Article 17 of Directive 92/83/EEC)						Not exceeding 15% vol. (Article 18.3 of Directive 92/83/EEC)									
adopt the C 19-10 (Dir.	e duty		oer hectolitre	·						wines etc			he standard nationa EEC)	I rate of exci	se duty and	not less than	the rates on still-
MS	NatCurr	Excise duty per hectolitre VAT Additional Excise duty per hectolitre VAT Additional		Additional comments	Excise du hectolitre	<i>,</i>	VAT %	Additional comments	Excise duty	/ per	VAT %	Additional comments					
		NatCurr	EUR			NatCurr	EUR			NatCurr EUR		,-		NatCurr	EUR		
		exceeding 22% abv															

HR: More explanation on intermediate product:

For the purposes of Excise Duty Act, intermediate products shall be deemed to be all products having an actual alcoholic strength by volume exceeding 1.2%vol., but not exceeding 22% vol. and falling within CN codes 2204, 2205 and 2206, other than those considered as beer, wine and fermented beverages other than beer and wine.

- LV: <u>Planned standard tax rate increase:</u> from 01.03.2019. - 168 EUR per hl. from 01.03.2020. - 185 EUR per hl. <u>Planned reduced tax rate (<= 15% vol.) increase:</u> from 01.03.2019. - 101 EUR per hl. from 01.03.2020. - 111 EUR per hl.
- PT: The reduced rate is only applied in Madeira autonomous region.
- RO: In Romania the level of excise duty is not established on basis of the product type (still or sparkling).
- UK: From 1.2.2019, changes to come in amending the rates as follows: 288.65 GBP increase to 297.57 GBP 384.82 GBP increase to 396.72 GBP



ETHYL ALCOHOL

			Sta	indard ra	tes				Redu	ced rates			
		(Article 20 d	of Directive 92/8	33/EEC)		For low stre	ength spirits, p	articular r	egions, etc.		"Sma	II distille	ries"
										Yearly production limited to 10 hl of pure alcohol. (Article 22.1 of Directive 92/83/EEC)			
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)			r 1000 EUR per of Directive 92/	e of pure alcohol.					The reduced rates shall not be set more than 50% below the standard national rate of excise duty. (Article 22.1 of Directive 92/83/EEC)				
MS	NatCurr		e duty per stolitre	VAT	Additional comments	s Excise duty per hectolitre		VAT	Additional comments	Excise duty per hectolitre		VAT	Additional comments
		NatCurr	EUR	%		NatCurr	EUR	%		NatCurr	EUR	%	
AT	EUR		1,200	20							648	20	for the first hl
											1,080	20	for the second hl
BE	EUR		2,992.7928	21									
BG	BGN	1,100	562.4297	20				20		550	281.2148	20	
CY	EUR		956.82	19									
CZ	CZK	28,500	1,106.1518	21		14,300	555.0165	21					
DE	EUR		1,303	19							730	19	small distillerie; yearly production <= 4 hl of pure alcohol)
DK	DKK	15,000	2,011.8835	25	For spirit drinks with more than 1.2% alcohol and also wine and fruit- wine with more than 22% alcohol.				N.a.	7,500	1,005.9418	25	
EE	EUR		2,508	20				20	Not applied			20	Not applied
EL	EUR		2,450	24			1,225	24	A reduced 50 % rate is applied when used for the production of "Ouzo".				Not applied
ES	EUR		958.94	21			226.36	21			839.15	21	

			Sta	indard ra	ites				Reduc	ed rates			
		(Article 20 d	of Directive 92/8	33/EEC)		For low stre	ength spirits, p	articular r	egions, etc.		"Sma	all distille	ries"
										Yearly production limited to 10 hl of pure alcohol. (Article 22.1 of Directive 92/83/EEC)			
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)			r 1000 EUR per of Directive 92/	e of pure alcohol.					The reduced rates shall not be set more than 50% below the standard national rate of excise duty. (Article 22.1 of Directive 92/83/EEC)				
MS	NatCurr		duty per tolitre	VAT	Additional comments		duty per olitre	VAT	Additional comments	Excise duty per hectolitre		VAT	Additional comments
		NatCurr	EUR	%		NatCurr	EUR	%		NatCurr	EUR	%	
FI	EUR		4,880	24			960	24					
FR	EUR		1,758.45	20			879.72	20	Rhum traditionnel des DOM				
			564.61	20	Cotisation sécurité sociale pour alcool dont le TAV > 18% vol								
HR	HRK	5,300	713.0365	25									
HU	HUF	333,385	1,032.0239	27									
IE	EUR		4,257	23				23	No reduced rate				No reduced rate
IT	EUR		1,035.52	22									
LT	EUR		1,665.04	21									
LU	EUR		1,041.1528	17				17				17	
LV	EUR		1,670	21									
MT	EUR		1,360	18					N/A				N/A
NL	EUR		1,686	21									
PL	PLN	5,704	1,332.8348	23									
PT	EUR		1,386.93	23			346.73	23	Rate applied in Azores autonomous region.		693.47	23	
			1,237.58	23	Rate applied in Madeira autonomous region.		346.73	23	Rate applied in Madeira autonomous region.				
RO	RON	3,411.15	731.9279	19		1,705.57	365.9629	19	see art.22 alin. (7) - Dir.92/83/CEE	1,705.57	365.9629	19	see art.22 alin. (1) - Dir.92/83/CEE

			Sta	ndard ra	tes				Redu	ced rates			
		(Article 20	of Directive 92/8	33/EEC)		For low strength spirits, particular regions, etc.				"Small distilleries"			
							Yearly production limited to 10 hl of pure alco (Article 22.1 of Directive 92/83/EEC)						
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		550 EUR or 1000 EUR per hectolitre of pure alcohol. (Article 3.1 of Directive 92/84/EEC)								standard na	d rates shall no tional rate of ex of Directive 92	cise duty	
MS	NatCurr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre VAT %		Additional comments	Excise duty per hectolitre		VAT %	Additional comments	
		NatCurr	EUR	/0		NatCurr	EUR	/0		NatCurr	EUR	/0	
SE	SEK	51,659	5,000.8712	25									
SI	EUR		1,320	22							660	22	The small producer does not produce more than 150 liters of spirits per year.
SK	EUR		1,080	20							540	20	
UK	GBP	2,874	3,226.3859	20									

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

CZ: Ethyl alcohol:

50 % of standard rate for ethyl alcohol produced by fruit growers' distilleries producing, on annual basis, more than 10 hl of ethyl alcohol from fruits supplied to them by fruit growers' households. The application of the reduced rate shall be limited to 30 litres of fruit spirits per fruit growers' household per year, destined exclusively for their personal consumption.

FR: Non-alcoholic beverages : 0.54€/hl

Important : On January 1st of each year, all rates are automatically increased in the same proportion as the French Consumer Price Index excluding tobacco of the penultimate year. However, this increase may not exceed 1.75%.

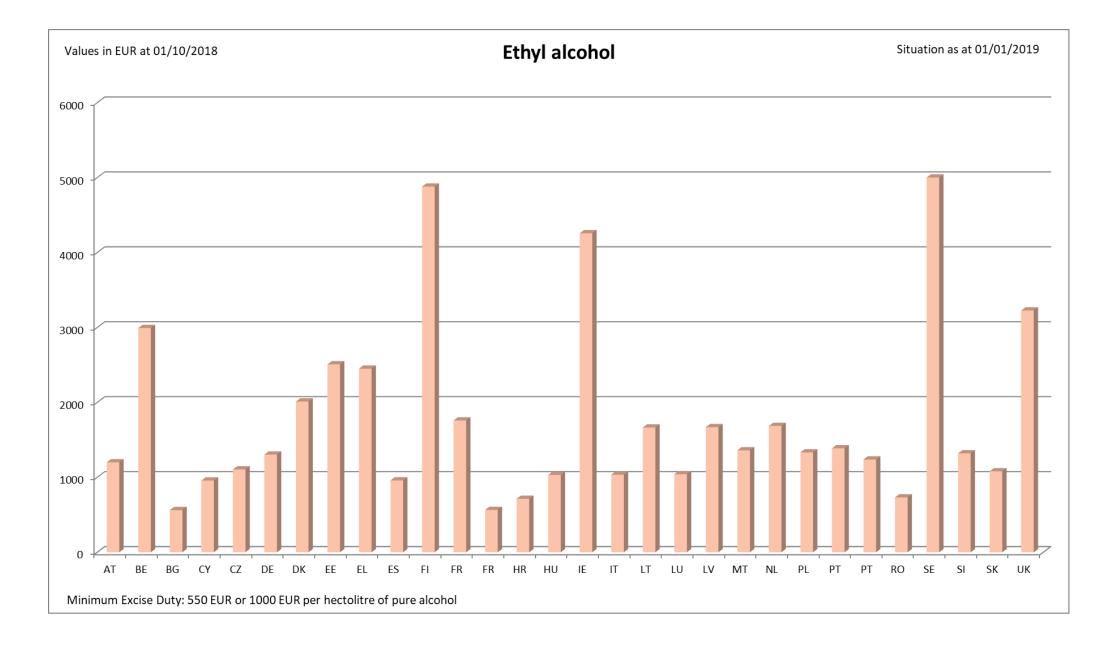
HR: Ethyl alcohol:

Reduced rate for alcohol produced from small destillieries, for commercial purpose, with a production limited to 10 hl pure alcohol and small destillieries in other member States with a production limited to 10 hl of pure alcohol: 2,650.00 HRK.

Reduced level of taxation (flat rate) applies to Small producers of strong alcoholic beverages, for their own use and not for commercial purposes in a quantity not exceeding 20 litres of pure alcohol a year per household.

- LT: As of 2019/03/01 rate for ethyl alcohol will be: 1,832 euro/HTL.
- LU: An additional duty is imposed on products containing a mixture of ethyl alcohol and non-alcoholic drinks. Rates: 600€ / HL of finished product
- LV: Planned tax rate increase from 01.03.2019. 1,840 EUR per hl of pure alcohol (920.0 EUR for small distilleries). Planned tax rate increase from 01.03.2020. - 2,025 EUR per hl of pure alcohol (1,012.5 EUR for small distilleries).
- SK: Reduced tax rate shall apply to spirit produced in fruit growers distilleries up to 43 litres per year of produced spirit per grower and per production period. (Art. 22 (7) Directive 92/83/EEC).

Reduced tax rate is applied for private production of spirit since 1. January 2019.



NATIONAL TAXES

Member State	Tax type	Nat. Curr.	EUR	Unit	Description
Austria					
Belgium	packaging charge		9.86	per hectolitre product for non-reusable packages for alcoholic and non-alcoholic beverages	Reduced rate of packaging charge of 1.4100 EUR per hectolitre product for reusable packages for alcoholic and non-alcoholic beverages
Bulgaria					
Cyprus					
Czech Republic					
Germany					
Denmark					
Estonia					
Greece					
Spain					
Finland					
France	prémix		11	per deciliter of pure alcohol	article 1613 bis du code général des impôts, pour les boissons dont le TAV est compris entre 1.2 et 12 % vol et qui répondent aux critères de cet article.

Alcoholic Beverages

Member State	Tax type	Nat. Curr.	EUR	Unit	Description
Croatia					
Hungary					
Ireland					
Italy					
Lithuania					
Luxembourg	Surcharge on premix drinks		600	hl of finished product	See "General comments" field.
Latvia					
Malta					
Netherlands					
Poland					
Portugal					
Romania					
Sweden					
Slovenia					
Slovak Republic					
United Kingdom					

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	-	-