

EUROPEAN COMMISSION
DIRECTORATE GENERAL XXI
TAXATION AND CUSTOMS UNION
TAX POLICY
Excise duties and transport, environment and energy taxes

REF 1.000

April 1999



EXCISE DUTY TABLES



I

received up to 23 April 1999

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WALTON-GEORGE Ian (CEC, SG)
Date Posted: Friday, April 23, 1999 8:40:00 AM
Subject: Excise Duty Tables (1/99) - April 1999 (23 April) - REF 1.000

REF 1.000

including all amendments up to 23 April 1999.

(Do not look at the graphs - they are not correct. They will be correct in the next version.)

- New start from 1 January 1999.

UK new budget as of 9 March 1999.

,So therefore UK amendments in the rates of Alcohol, Mineral Oils and Tobacco as of 9 March.)

DE amendments as of 1 April 1999. Increase of Mineral Oils rates.

The info received from Germany is a bit ambiguous, but I do not want to delay this table version further. Therefore I send it to you today and if it appears that some of the German ineral oil rates are incorrect, I will inform you of this ASAP. - Increase of motor fuels 6 Pfennig/lit and increase of heating fuels = 4 Pfennig/lit.)

+++++

+++++

o, this is the first Excise Duty Tables message of 1999. I have now gathered enough info from the Member States for this new version.

y intention is to send out new versions as soon as any amendment has been registered.

or your information:

ew rate for Greece from 1 May.

Mineral Oils - page 20 - Greece (EL) - Gas Oil "heating": in the footnote you can see that the existing rate is valid up to 30 April 1999. It is more than probable that the new rate from 1 May 1999 will be DRA 83000 (Euro 245,41).

New rates for Denmark from 1 June.

Danish rates will change on 1 June 1999.

Best regards,
Ton Week-End,
ove Mogensen

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length: 849k

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Date Posted: Monday, April 26, 1999 1:51:22 AM
Subject: Excise Duty Tables - REF 1.000 - 23 April 1999

Postscriptum:

S/ info to the meeting participants in Brussels 22-23 April 1999 - Excise Committee: The paper version you received did not contain the German 1 April amendments. Your yellow copy contains all amendments up to 20 April. This e-mail version = 23 April./DS

Tove Mogensen

INTRODUCTORY NOTE

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

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

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

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

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UPDATE SITUATION - EXCISE DUTY TABLES

<i>1</i>	<i>January 1999</i>	<i>New start</i>
<i>9</i>	<i>March 1999</i>	<i>UK Alcoholic Beverages</i>
<i>9</i>	<i>March 1999</i>	<i>UK Mineral Oils</i>
<i>9</i>	<i>March 1999</i>	<i>UK Manufactured Tobacco</i>
<i>1</i>	<i>April 1999</i>	<i>DE Mineral Oils</i>

... ♠*and*... Minor modifications, some of them cosmetic, added up to 20 April 1999 ♠...

I DEX

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ECU Exchange Rate

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Value of National Currency in ECU at 1 October 1998		
Member State	National Currency	Currency value
AT	S	
BE	B	
DE	D	
D	D	
EL	DA	
ES	TA	
I		
B	UL	
IE	IL	
IT	LIT	
LU	L	
L	L	
T	ESC	
SE	S	

ALC LIC BE E A ES

Alcoholic Beverages

S													
C C A						I Y			L				
A D EEC						A D EEC			A D EEC				
C				ECU				ECU					
D EEC		A D EEC			A D EEC			A D EEC			A D EEC		
S	C	E		AT	E		AT	E		AT	E		
		C	EU		C	EU		C	EU		C	EU	
AT	S							<					
BE	B							<					
DE	D							<					
D	D	<						<					
		>	<					<					
		>	<					<					
EL	DA	>						<					
ES	TA							<					
I								<					
					>			<					
D	B	T											

...Beer...

Alcoholic Beverages

S													
C C A						I Y						L	
A D EEC						A D EEC						A D EEC	
ECU				ECU									
D EEC						A D EEC						A D EEC	
S	C	E				AT	E				AT	E	
		C			EU		C			EU		C	
B IE IT LU	UL IL LIT L												
L	L	<	<										
		>	<										
		>	<										
T	ESC	>	<										
		<	<										
		>	<										
SE	S	>	>										

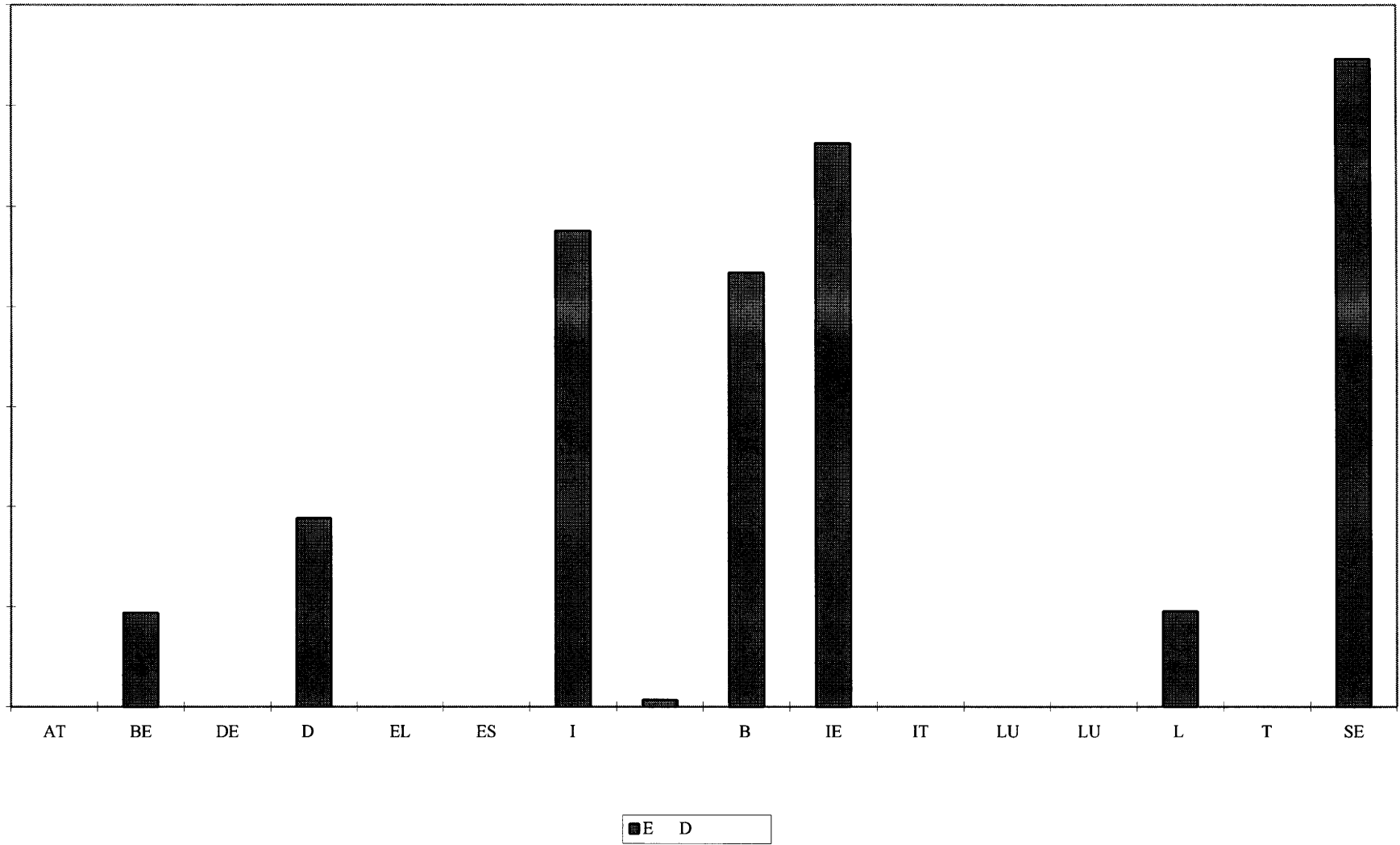
L B A
T B A

Alcoholic Beverages

		Standard rates						Reduced rate		
		S			S			S		S
		A	D	EEC	A	D	EEC	A	D	EEC
C		ECU			ECU			ECU		
D	EEC	A	D	EEC	A	D	EEC	A	D	EEC
S	C	E		AT	E		AT	E		AT
		C		EU	C		EU	C		EU
AT	S									
BE	B							S	<	
DE	D							S		
D	D							S		
EL	D A									
ES	T A									
I								>	<	
								>	<	
B	U L							S	>	<
								S	>	<
IE	I L							S	>	<
								<		
IT	L I T									
LU	L	<								
		>								
L	L							S		
T	ESC							S		

Alcoholic Beverages

		Standard rates					Reduced rate			
		S			S		S S			
		A D EEC			A D EEC		A D EEC			
C		ECU			ECU		ECU			
	D EEC	A D EEC			A D EEC		A D EEC			
S		E		AT	E		AT	E		AT
	C	C		ECU	C		ECU	C		ECU
SE	S							S S <		
								S S		
								S S		
								S S		

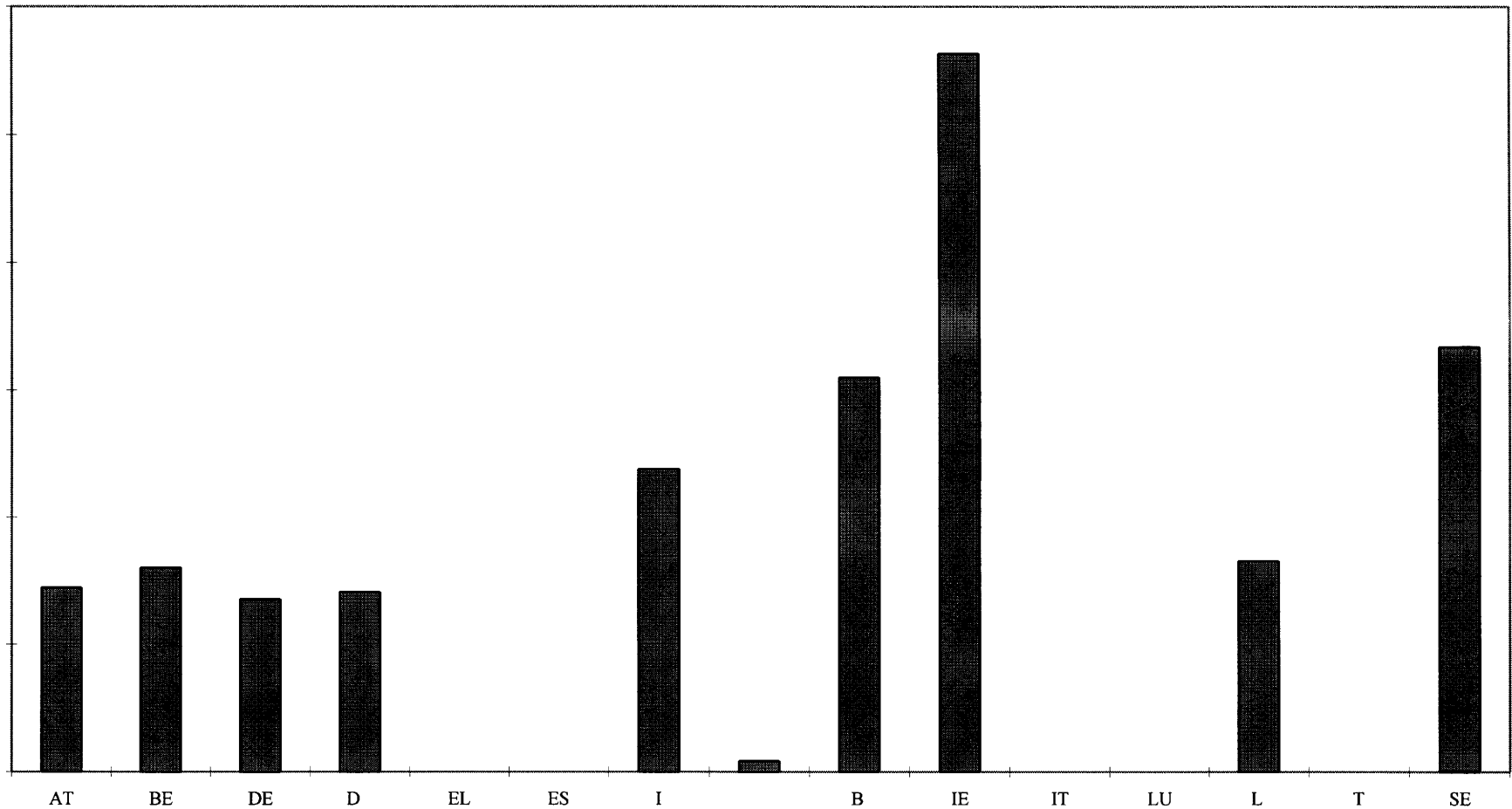


ECU

Sparkling Wine

E

Page printed 18/6/98



ECU

■ E D

Alcoholic Beverages

		S								
		A D EEC			A D EEC			A D EEC		
C		ECU			ECU			ECU		
D EEC		A D EEC A D EEC			A D EEC A D EEC			A D EEC A D EEC		
S	C	E		AT	E		AT	E		AT
		C	EU		C	EU		C	ECU	
AT	S							S		
BE	B							S	<	
DE	D							S		
D	D	S								
EL	DA							>	<	
ES	TA							>	<	
I								>	<	
B	UL							S	>	<
								S	>	<
								S	>	<
								C	>	<
								C	>	<
IE	IL							S	C	>
								<		
IT	LIT							>	<	
LU	L									
L	L							S		
								S		
T	ESC							S	S	<
SE	S							S	S	
								S	S	
								S	S	
								S	S	

Intermediate products

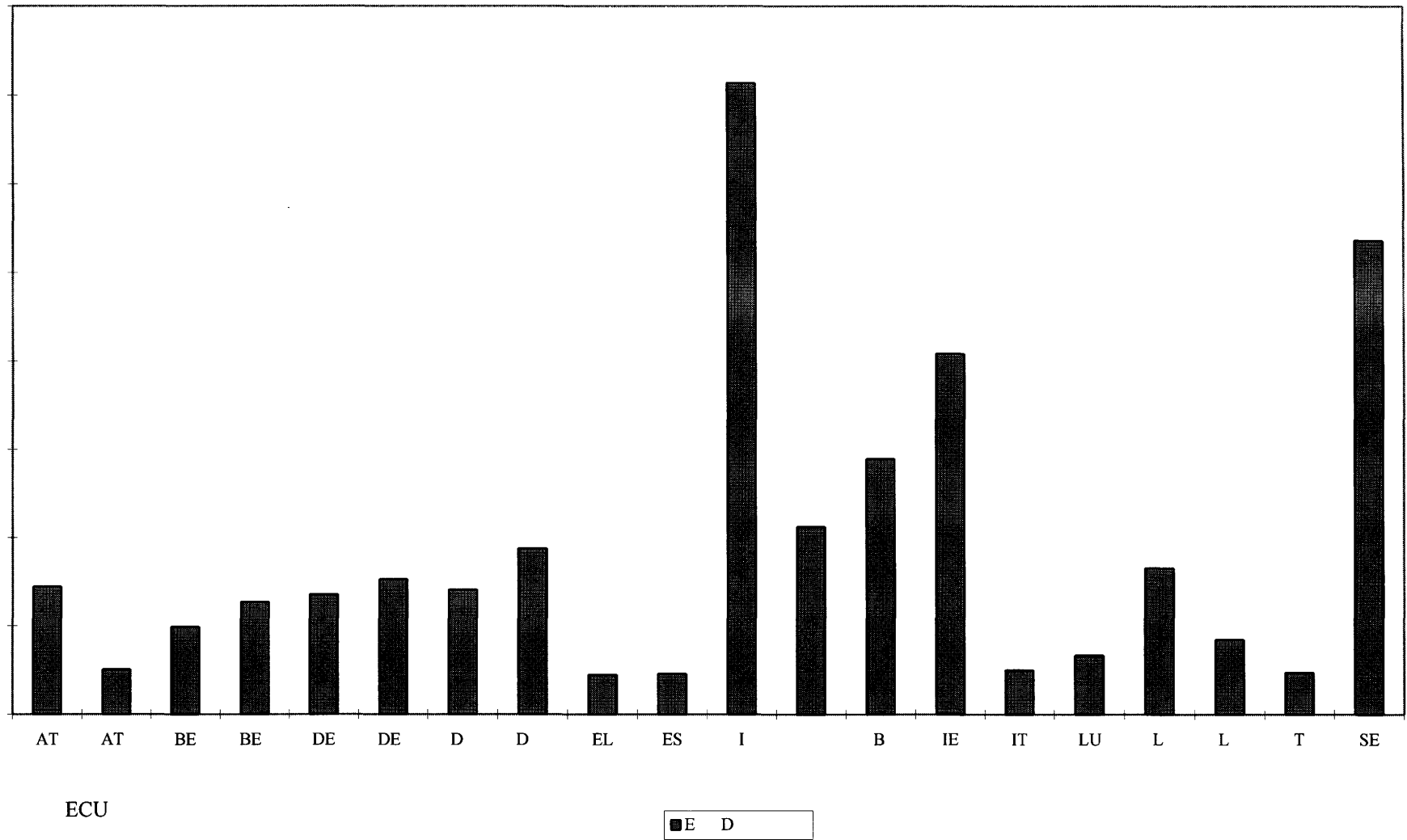
Alcoholic Beverages

		S					
		A D EEC				A D EEC	
C		ECU					
D EEC		A D EEC				A D EEC	
S	C	E		AT	E		AT
		C	EU		C	EU	
AT	S						
BE	B	S					
DE	D	S					
D	D	S			S		
EL	D A						
ES	T A						
I							
B	U L						
IE	I L						
IT	L I T						
LU	L	S					
L	L	S					
T	ESC						
SE	S	S S					

EL

A D EEC D A EU EU

Intermediate Products



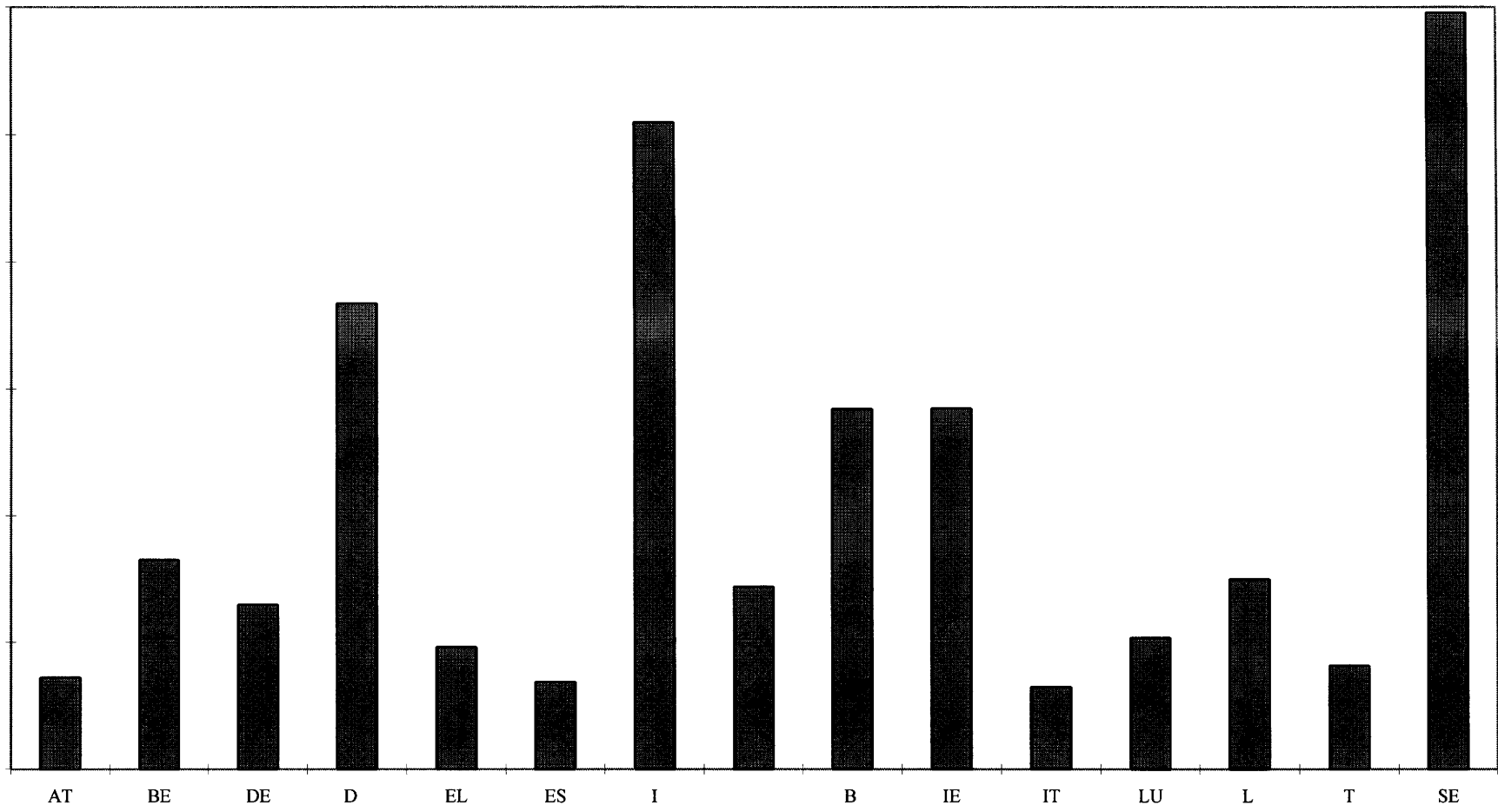
Alcoholic Beverages

		Standard rates			Reduced rates					
								"Small distilleries"		
								Y		
		A D EEC						A D EEC		
C		ECU ECU						T		
D EEC		A D EEC						A D EEC		
S	C	E		AT	E		AT	E		AT
		C	EU		C	EU		C	EU	
AT BE DE D EL ES I	S B D D DA TA				>	<				
B IE IT LU L T SE	UL IL LIT L L ESC S				>					

AT S
 EL A D EEC D A D EEC
 I C C A D EEC
 T A EU A D EEC S I

Ethyl Alcohol

E



ECU

■ E D

National tax - Alcoholic Beverages

Member State	Tax			Description
Tax type	Nat. Curr.	ECU	Unit	
*Finland	FMK			A
				E
France	FF			CCC C C C C
				CCC C C C C
				BICE B I C C A
				BICE B I C C
				B
				T
				CI
				T ADA A D A
				T ADA A
				D A
				T ADA A
				D A
				T ADA A

I

I

I E A L I L S

Petrol and Gas Oil

Mineral oils

		Petrol				Gas Oil							
		Leaded Petrol		Unleaded Petrol		Used as propellant		Used for ind./comm. purposes		Used for heating purposes			
		C C	C	C C	C	C	C	C	C	C	C		
		A	D	EC	A	D	EC	A	D	EC	A	D	EC
		ECU		ECU		ECU		ECU		ECU			
		A	D	EEC	A	D	EEC	A	D	EEC	A	D	EEC
S	C	E		AT	E		AT	E		AT	E		AT
		C	EU		C	EU		C	EU		C	EU	
AT	S												
BE	B												
DE	D												
D	D												
EL	DA				< I								
ES	TA				> I								
					< I								
I					> I								
B	UL												

D I C
 I I C
 EL L U D S D A DA
 DA A DA

		Petrol				Gas Oil							
		Leaded Petrol		Unleaded Petrol		Used as propellant		Used for ind./comm. purposes		Used for heating purposes			
		C	C	C	C	C		C		C			
		C		C		C		C		C			
		A	D	EC	A	D	EC	A	D	EC	A	D	EC
		ECU		ECU		ECU		ECU		ECU			
C		A	D	EEC	A	D	EEC	A	D	EEC	A	D	EEC
D	EEC	A	D	EEC	A	D	EEC	A	D	EEC	A	D	EEC
S		E	AT	E	AT	E	AT	E	AT	E	AT	E	AT
	C	C	ECU	C	ECU	C	ECU	C	ECU	C	ECU	C	ECU
IE	IL												
IT	LIT												
LU	L												
L	L												
T	ESC												
SE	S			C		C		C		C		C	
				C		C		C		C		C	

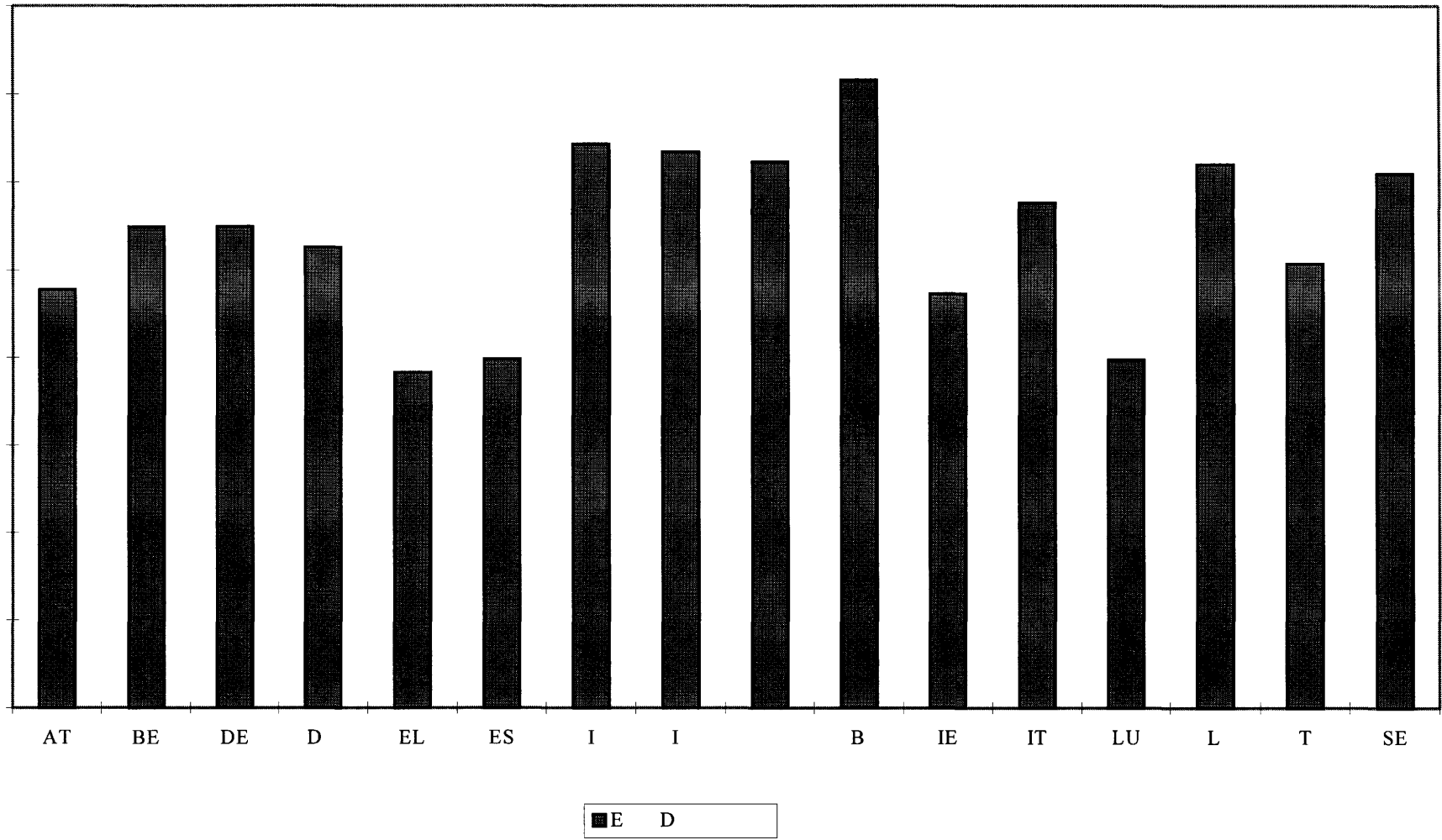
LU
SE I C

BE A B B B B T
B B B B B B
B B B B B B
BE LU T S ECU A D EEC
D L
EL L C S D ECU C A T S S S A D
EEC
B AT D AT
T T A A A T
A A D EEC
SE SE T S S S T

Leaded Petrol

E

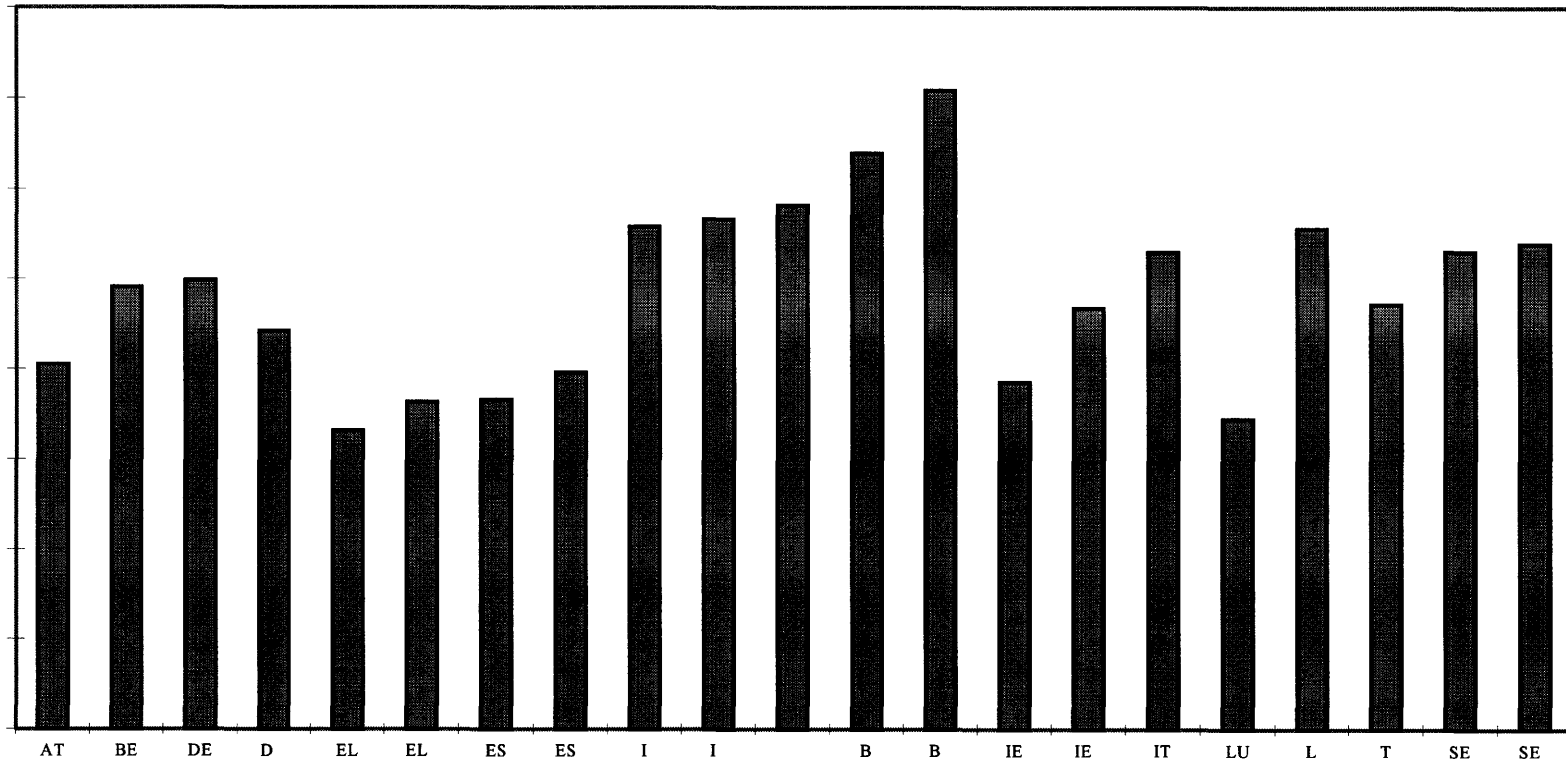
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ECU

Unleaded Petrol

E



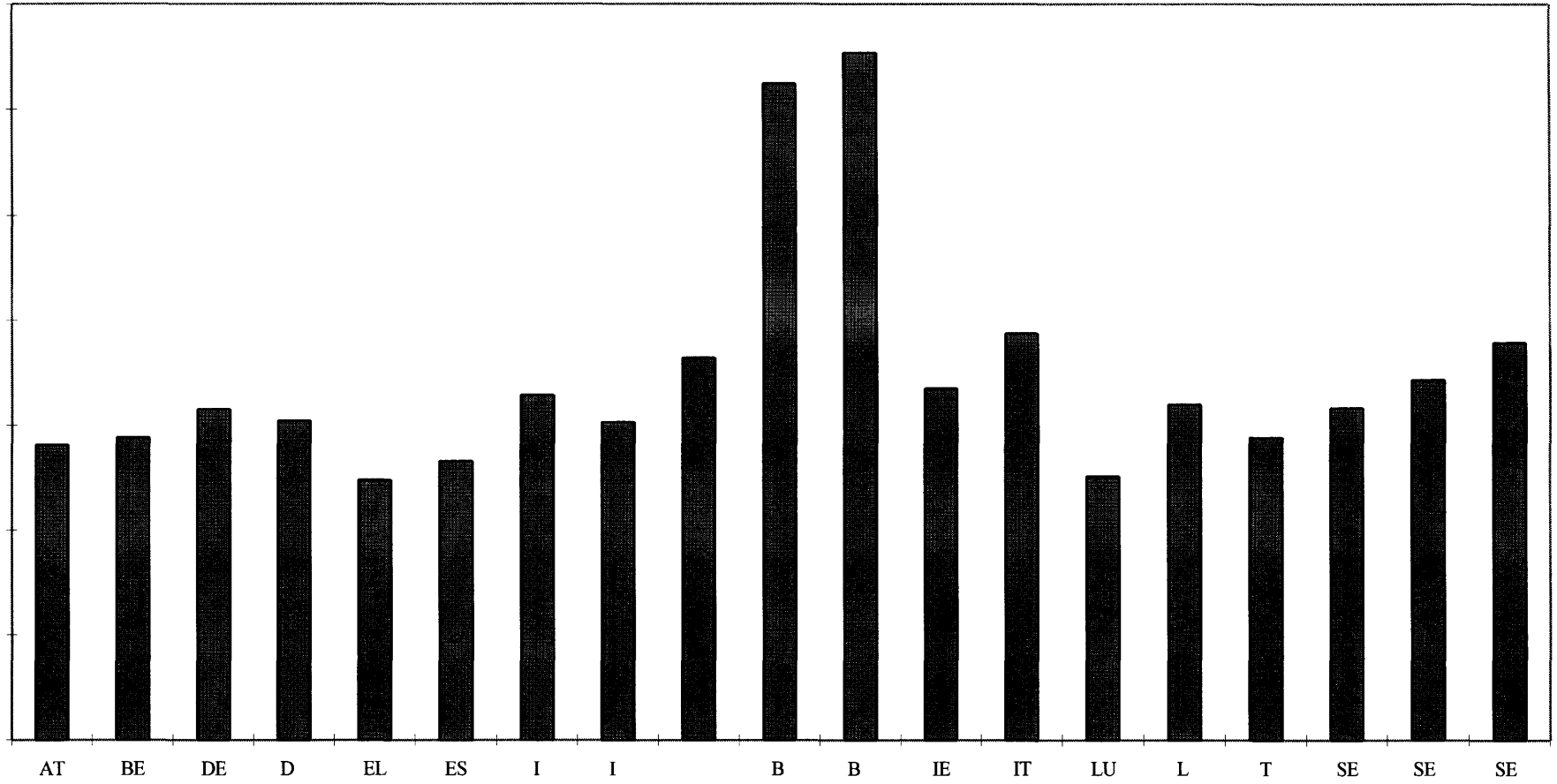
ECU

E D

Diesel
(Gas Oil "Propellant")

E

Page printed 26/10/98



■ E D

ECU

Mineral oils

Liquid Petroleum Gas and Methane											
Used as propellant			Used for industrial and commercial purposes				Used for heating purposes				
C	C	-									
C											
A	D	EC									
ECU			ECU				ECU				
D	EEC	A	D	EEC	A	D	EEC	A	D	EEC	
S	C	E		C	EU	AT	E		C	EU	AT
AT	S										
BE	B										
DE	D	L					L				
D	D										
EL	DA										
ES	TA										
I											
B	UL										
IE	IL										
IT	LIT										
LU	L										
L	L										
T	ESC										
SE	S	L					L				

D I C
SE I C

AT L
DE L D D
EL L
I L A T
B L AT
IE L IL
T A A A EEC
IT
SE L L S S
B
L T L L EU

Heavy fuel oil and Kerosene

Mineral oils

		Heavy fuel oil			Kerosene					
					Used as propellant		Used for industrial and commercial purposes		Used for heating purposes	
		C C _			C C					
		A D EC			A D EC					
C		ECU			ECU		ECU		ECU	
D EEC		A D EEC			A D EEC		A D EEC		A D EEC	
S	C	E		AT	E		AT	E		AT
		C	EU		C	EU		C	EU	
AT	S									
BE	B	<								
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DE	D									
D	D									
EL	DA									
ES	TA									
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B	UL									
IE	IL									
IT	LIT									
LU	L	<								
		>								
L	L									
T	ESC	<								
		>								
SE	S				C					
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					C					

D I C
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AT

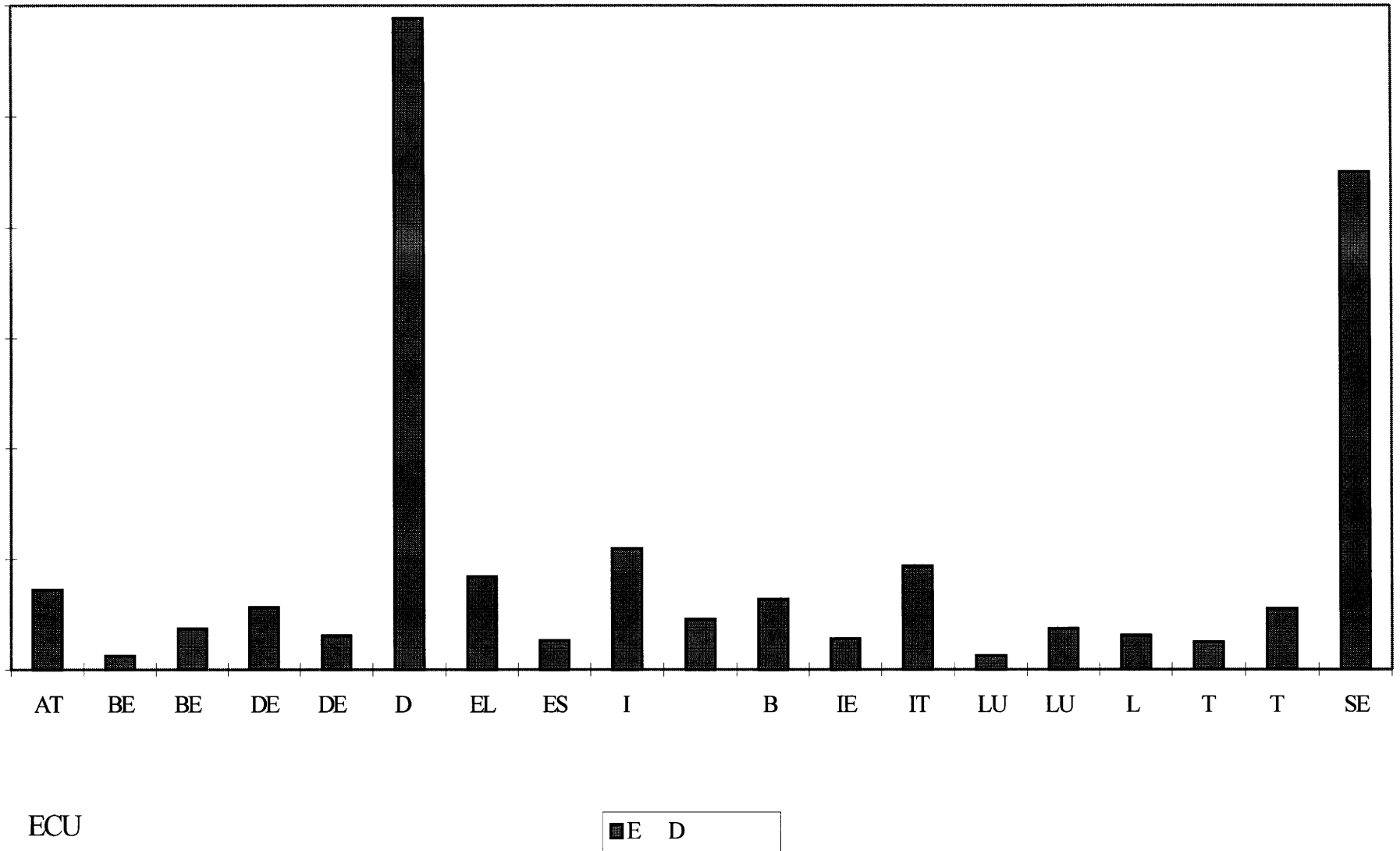
SE

S

S

Heavy fuel oil

E



Member State	Tax			Description
Tax type	NatCurr	ECU	Unit	
Belgium	BFR			E
Germany	DM			C C C
Finland	FMK			S S S
France	FF			T I T I T I T I T I T I T I T I L LC T CDC T CDC T C T ADEE T ADEE T A T S T S T T CSS C
Netherlands	HFL			C A L * L * *
Sweden	SKR			A L

S
C A A

T

A U ACTU ED T BACC

Manufactured tobacco

Cigarettes													
Specific Excise				Ad alorem Excise	VAT %	Ad Valorem Excise + VAT	Total Tax	C			Excise Yield	Overall Minimum Excise Duty	
							AT						
								A	D	EEC	EU		
				TIS	TIS	TIS	TIS	C	EU			AT	
												TIS	
S	C	1	2	3	4	5	6	7	8	9	10	11	12
AT	S												
BE	B												
DE	D												
D	D												
EL	DA												
ES	TA												
I													
B	UL												
IE	IL												
IT	LIT												
LU	L												
L	L												
T	ESC												
SE	S												

T

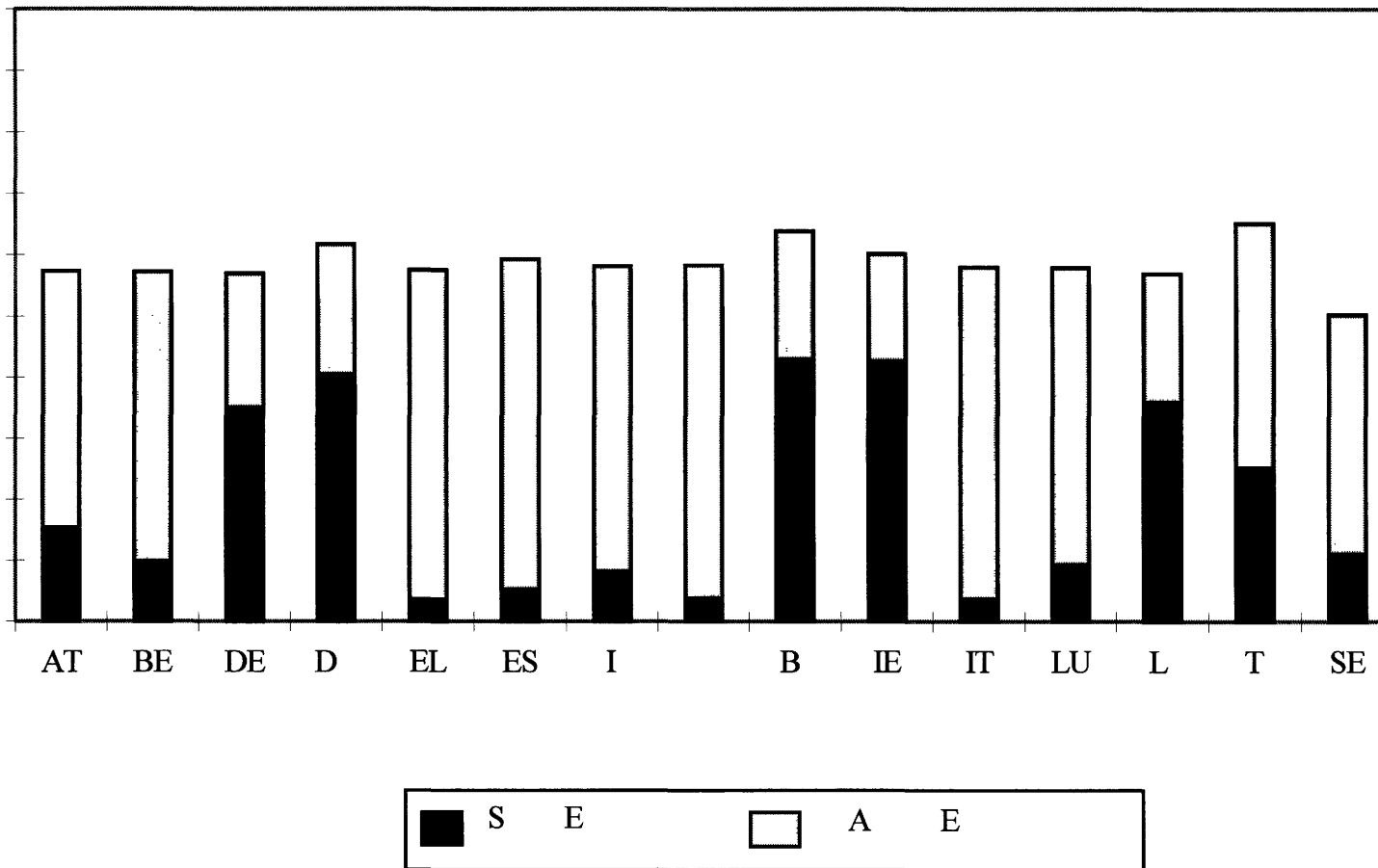
A D EEC A

Cigarettes

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Overall Minimum Excise Duty

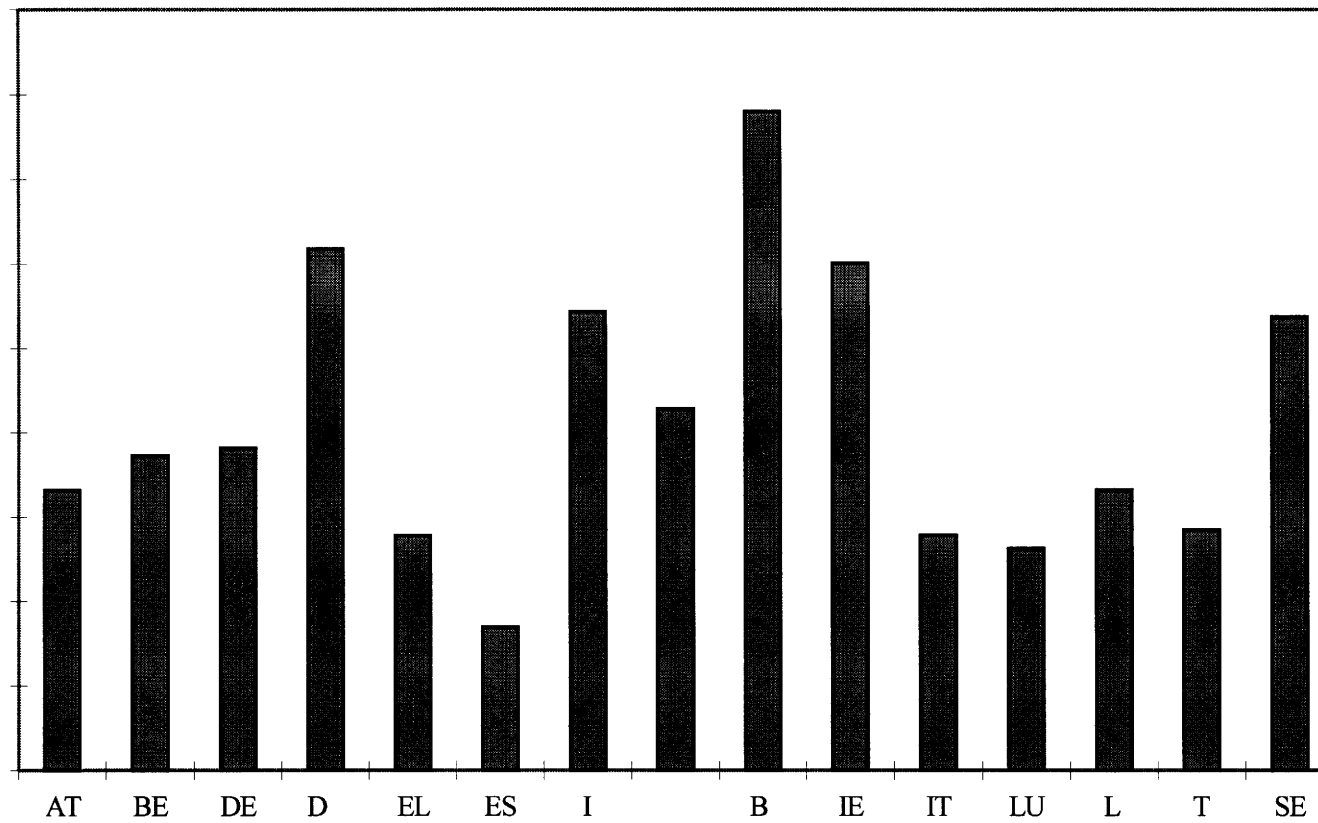
S



Cigarettes *Excise Yield*

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E



Cigars and Cigarillos

Manufactured tobacco

Page printed 7/04/99

“TIRSP”
S
T I

		Cigars and Cigarillos				
		Specific Excise	Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	_____ T I S or _____ or _____
C	EU		T I S	T I S	T I S	A D EEC T I S or ECU or ECU
D EEC						A D EEC
S	C					
AT BE DE D EL ES I B IE IT IT LU L T SE	S B D D D A T A U L I L L I T L I T L L E S C S					

T

EEC

A D

Fine Cut Smoking Tobacco (intended for the rolling of cigarettes)

Manufactured tobacco

Page printed 6/04/99

"TIRSP" S		Fine-Cut Smoking Tobacco					_____ T I S or _____ A D EEC
		Specific Excise		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	
T I		C	EU	T I S	T I S	T I S	_____ T I S or ECU
C							A D EEC
D	EEC						A D EEC
S	C						
AT	S						
BE	B						
DE	D						
D	D						
EL	D A						
ES	T A						
I							
B	U L						
IE	I L						
IT	L I T						
LU	L						
L	L						
T	ESC						
SE	S						

T

EEC

A D

Other smoking tobaccos

Manufactured tobacco

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"TIRSP" S		Other smoking tobaccos					
		Specific excise		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	_____ TIS or _____
T I		C	EU	TIS	TIS	TIS	A D EEC TIS or ECU
C							A D EEC
D	EEC						A D EEC
S	C						
AT	S						
BE	B						
DE	D						
D	D						
EL	DA						
ES	TA						
I							
B	UL						
IE	IL						
IT	LIT						
LU	L						
L	L						
T	ESC						
SE	S						

E E UES TAXES C SU TI

ECU Exchange Rate

Value of National Currencies in ECU at 1 January 1995 - 1 January 1996 - 1 January 1997 - 1 January 1998 - EURO 1 January 1999						
Member State	Currency	ECU	ECU	ECU	ECU	EU
AT	S					
BE	B					
DE	D					
D	D					
EL	D A					
ES	TA					
I						
B	UL					
IE	IL					
IT	LIT					
LU	L					
L	L					
T	ESC					
SE	S					

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

Alcoholic beverages

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		I	II	III	IV	V
S	Y	Ethyl Alcohol	Intermediate Products	Still Wine	Sparkling Wine	Beer
	C	C EU	C EU	C EU	C EU	C EU
AT						
	S					
	S					
	S					
	S					
BE						
	B					
	B					
	B					
D						
	D					
	D					
	D					
	D					
I					S	
					S	
					S	
					S	
DE						
	D					
	D					
	D					
	D					
EL			E A			
	DA		E A			
	DA		E A			
	DA		E A			
	DA		E A			
IE						
	IL					
	IL					
	IL					
	IL					

		I	II	III	IV	V
		Ethyl Alcohol	Intermediate Products	Still Wine	Sparkling Wine	Beer
S	Y	C	C	C	C	C
		EU	EU	EU	EU	EU
IT						
	LIT					
	LIT					
	LIT					
	LIT					
LU						
	L					
	L					
	L					
	L					
L						
	L			I	I	
	L			I	I	
	L			I	I	
	L			I	I	
T						
	ESC		E A	E A	E A	
	ESC			I	I	
	ESC					
	ESC					
ES						
	TA					
	TA					
	TA					
	TA					
SE			S		S	
	S				S	
	S				S	
	S				S	
	S				S	
B			C			
	UL		C			
	UL		C			
	UL		C			
	UL		C			

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

Mineral oils

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S	Y	C	I	II	III	I						
			Leaded petrol		Unleaded Petrol		Diesel		LPG and Methane		Heavy fuel oil	
			C	EU	C	EU	C	EU	C	EU	C	EU
AT				L	L	L	L	L				
		S										
		S		L	L	L	L	L				L
		S		L	L	L	L	L				L
BE		S		L	L	L	L	L				L
		B										
		B										
		B										
		B										
D												
		D										
		D										
		D										
		D										
I												
DE				L	L	L	L	L				L
		D										
		D										
		D										
		D										
EL												
		DA		L	L	L	L	L				
		DA		L	L	L	L	L				
		DA		L	L	L	L	L				
		DA		L	L	L	L	L				
IE												
		IL										
		IL										
		IL										
		IL										

IC IL
IE C III D I

S Y	C	I	II	III	I	
		Leaded Petrol	Unleaded Petrol	Diesel	LPG and Methane	Heavy fuel oil
		C EU	C EU	C EU	C EU	C EU
IT	LIT LIT LIT LIT					
LU	L L L L					
L	L L L L		L L L L		D D D D	D D D D
T	ESC ESC ESC ESC					
ES	TA TA TA TA		♦ ♦			
SE	S S S S					D
B	UL UL UL UL					

D C
D T I L D
ES ♦C II U S
SE T L
B UL I

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

Manufactured tobacco

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S	Y	C	I		II		III		I	
			Cigarettes		Cigars		Cigarillos		Other smoking tobaccos	
			C	EU	C	EU	C	EU	C	EU
AT					C		C		C	
		S								
		S			C		C		C	
		S								
		S			C		C		C	
BE										
		B								
		B								
		B								
D										
		D					C			
		D					C			
		D					C			
		D					C			
I										
							C			
							C			
							C			
							C			
					C		C		C	
					C		C		C	
					C		C		C	
DE										
		D								
		D								
		D								
		D								
EL										
		DA			C		C		C	
		DA			C		C		C	
		DA			C		C		C	
		DA			C		C		C	
IE										
		IL								
		IL								
		IL								
		IL								

S	Y	C	I		II		III		I	
			Cigarettes		Cigars		Cigarillos		Other smoking tobaccos	
			C	ECU	C	ECU	C	ECU	C	ECU
IT		LIT								
		LIT								
		LIT								
		LIT								
LU		L								
		L								
		L								
		L								
L		L						C		
		L						C		
		L						C		
		L						C		
T		L			C			C		C
		ESC						C		
		ESC						C		
		ESC						C		
		ESC						C		
ES		TA						C		
		TA						C		
		TA						C		
		TA						C		
SE		S						C		
		S						C		
		S						C		
B		UL						C		
		UL						C		
		UL						C		
		UL						C		

B C I

UL

UL