



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

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EXCISE DUTY TABLES

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Can be consulted at:
http://europa.eu.int/comm/taxation_customs/publications/info_doc/info_doc.htm

(Incorporates all amendments received up to 20 July 2001)

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The ECU was replaced by the EURO on 1 January with a conversion rate of 1:1.

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

http://europa.eu.int/comm/taxation_customs/publications/info_doc/info_doc.htm

UPDATE SITUATION - EXCISE DUTY TABLES

30	Jul	2000	ES	Tobacco (cigarettes)
1	Oct	2000	UK	MO (heavy fuel oil)
1	Dec	2001	DE	Tobacco (cigarettes)

1 January 2001 New start

AT	Alcohol (beer), Tobacco
BE	Alcohol (intermediate prod), MO (kerosene commercial)
DA	MO, Tobacco (fine cut..., other smoking..)
DE	MO
EL	Alcohol (ethyl alcohol, interm prod)
IE	MO (petrol and gas oil), Tobacco (+ new VAT)
IT	MO (petrol, gas oil and LPG/methan), Tobacco (cigarettes)
NL	Alcohol (only VAT), MO, Tobacco
SV	MO

11?	January	2001	PT	Alcohol, MO (petrol and kerosene)
15	January	2001	EL	Tobacco (cigarettes)
25	January	2001	PT	Tobacco (cigarettes)
22	January	2001	EL	MO (leaded petrol)
21	March	2001	FR	MO (+ new VAT for MO)
7	March	2001	UK	MO(unleaded petrol, gas oil "propellant"), Tobacco ("inflation increase")
1	April	2001	DA	MO (gas oil "propellant", LPG "propellant")
28	April	2001	EL	MO (gas oil "heating", kerosene "heating")
15	June	2001	UK	MO (unleaded petrol)

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Revenue figures for alcohol and mineral oils 1999 still missing for France.

... ♠and...Minor modifications, some of them cosmetic, added up to 20 July 2001 ♠...

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Euro Exchange Rate

Page printed in December/2000

Value of National Currency in euro at 1 October 2000		
Member State	National Currency	Currency value
AT	OS	13,7603
BE	BFR	40,3399
DE	DM	1,95583
DK	DKR	7,455
EL	DRA	339,35*
ES	PTA	166,386
FI	FMK	5,94573
FR	FF	6,55957
UK	UKL	0,5991*
IE	IRL	0,787564
IT	LIT	1936,27
LU	LFR	40,3399
NL	HFL	2,20371
PT	ESC	200,482
SE	SKR	8,527*

*Four national currencies (DKR, DRA, UKL and SKR) not irrevocably fixed.

(The Greek "DRA" irrevocably fixed as of 1 January 2001 (=340,750) – Official Journal L167, 7/7/2000, Council Regulation (EC) No 1478/2000.)

The other 11 national currencies were irrevocably fixed as of 1 January 1999. For these currencies "rate 1 January 1999" = "rate 1 October 2000".
(Official Journal L359/98, 31/12/98, Council Regulation (EC) No 2866/98)

ALCOHOLIC BEVERAGES

Alcoholic Beverages

MS	Nat Curr	Standard rates					Reduced rates									
		CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%).					"Independent small breweries" (Yearly production limited to 200.000 hl.)					"Low alcohol" (Not exceeding 2,8%.)				
		(Article 2 Directive 92/83/EEC) 0.748 euro per hl/degree Plato of finished product.					(Article 4.1 Directive 92/83/EEC) Rate may not be set more than 50% below the standard national rate.					(Article 5.1 Directive 92/83/EEC)				
(Dir 92/84/EEC)					(Article 6 Directive 92/84/EEC)					(Article .1 Directive 92/83/EEC)						
		Excise duty/hl/°Plato NatCurr	EURO	VAT %	Excise duty/hl/°alc. NatCurr	EURO	VAT %	Excise duty/hl/°Plato NatCurr	EURO	VAT %	Excise duty/hl/°alc. NatCurr	EURO	VAT %			
AT	OS	28,70	2,08	20,00												
BE	BFR	69,00	1,71	21,00												
DE	DM	1,54	0,79	16,00												
DK	DKR															
EL	DRA	384	1,13	18,00												
ES	PTA	128	0,77	16,00												
FI	FMK															
FR	FF															

DK: Beer (degree Plato): The first four rates are given "per hl", the last one "per hl per degree Plato".

Alcoholic Beverages

		Standard rates				Reduced rate				
		Still Wine		Sparkling Wine		Still Wine - Sparkling Wine				
		(Article 8.1 of Directive 92/83/EEC)		(Article 8.2 of Directive 92/83/EEC)		(Not exceeding 8.5% vol.)				
		0 euro per hectolitre of product.		0 euro per hectolitre of product.		(Article 9.3 of Directive 92/83/EEC)				
		(Article 5 of Directive 92/84/EEC)		(Article 5 of Directive 92/84/EEC)		(Article 5 of Directive 92/84/EEC)				
MS	Nat Curr	Excise duty per hectolitre NatCurr	EURO	VAT %	Excise duty per hectolitre NatCurr	EURO	VAT %	Excise duty per hectolitre NatCurr	EURO	VAT %
AT	OS	0,00	0,00	20,00	2000,00	145,35	20,00	1000,00	72,67	20,00
BE	BFR	1900,00	47,10	21,00	6500,00	161,13	21,00	600,00	14,87	21,00
DE	DM	0,00	0,00	16,00	266,00	136,00	16,00	100,00	51,13	16,00
DK	DKR	705,00	94,57	25,00	1055,00	141,52	25,00	450,00	60,36	25,00
		6%-15%vol	141,52	25,00	15%-22%vol	188,46	25,00	800,00	107,31	25,00
EL	DRA	0	0,00	18,00	0	0,00	18,00	0	0,00	16,00
ES	PTA	0	0,00	16,00	0	0,00	16,00	27,00	4,54	22,00
FI	FMK	1400,00	235,46	22,00	1400,00	235,46	22,00	800,00	134,55	22,00
		>1,2%<2,8%			>5,5%<8,0%			1100,00	185,01	22,00
FR	FF	22,00	3,35	19,60	54,80	8,34	19,60	47,58	79,42	17,50
UK	UKL	154,37	257,67	17,50	220,54	368,12	17,50	65,42	109,20	17,50
		Still >1,2% <=4%			Still >4% <=5,5%			166,70	278,25	17,50
IE	IRL	215,01	273,01	20,00	430,02	546,01	20,00	71,66	90,99	20,00
		Spark>5,5%<8,5%			<5,5%					
IT	LIT	0	0,00	20,00	0	0,00	20,00			
LU	LFR	0	0,00	12,00	0	0,00	15,00			
		<=13%vol								
NL	HFL	107,50	48,78	19,00	366,50	166,31	19,00	53,75	24,39	19,00
		>13%vol			0	0,00	17,00	69,50	31,54	19,00
PT	ESC	0	0,00	5,00	0	0,00	5,00			

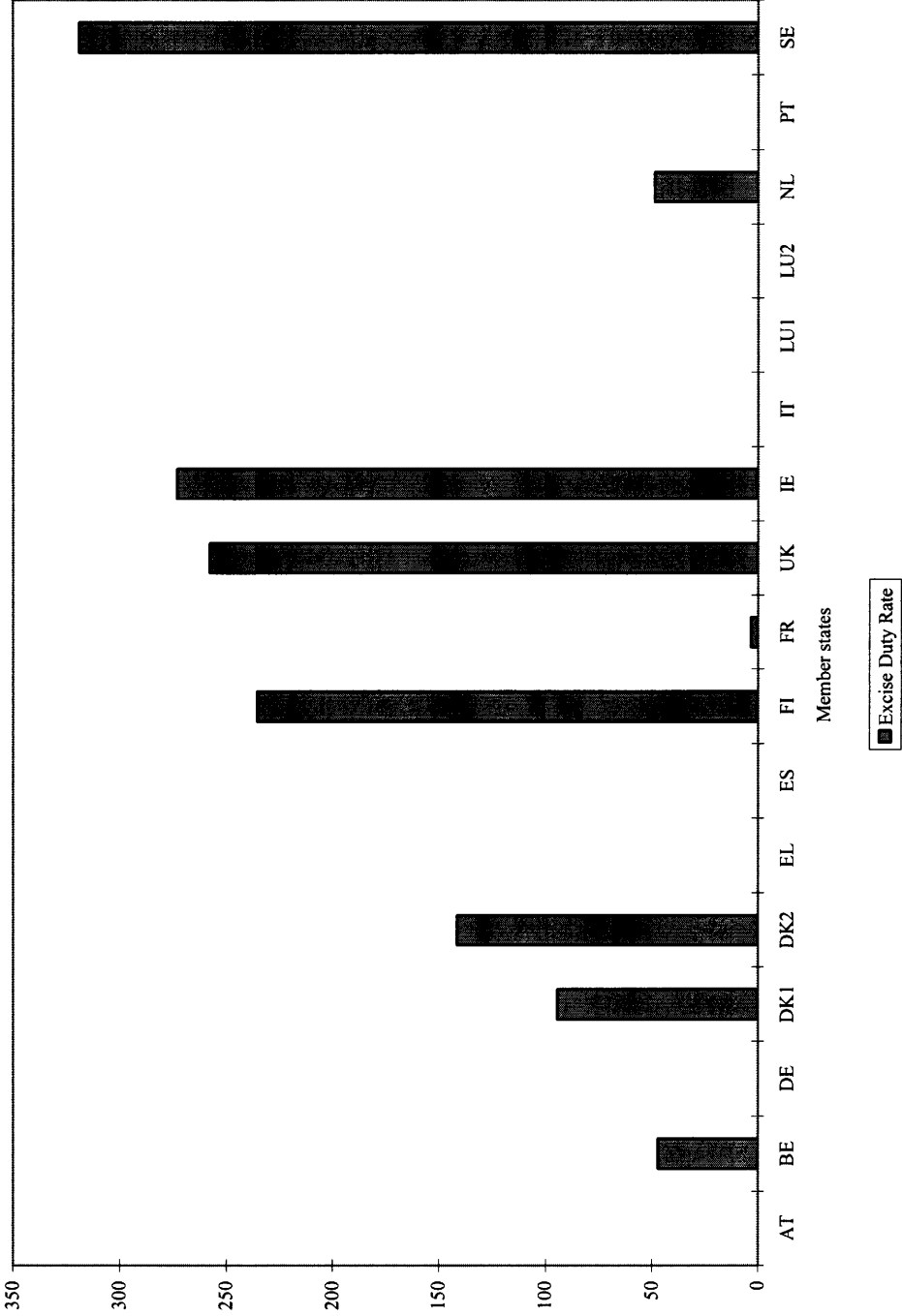
Alcoholic Beverages

		Standard rates				Reduced rate			
		Still Wine		Sparkling Wine		Still Wine - Sparkling Wine			
		(Article 8.1 of Directive 92/83/EEC)		(Article 8.2 of Directive 92/83/EEC)		(Not exceeding 8.5% vol.)			
		0 euro per hectolitre of product.		0 euro per hectolitre of product.		0 euro per hectolitre of product.			
		(Article 5 of Directive 92/84/EEC)		(Article 5 of Directive 92/84/EEC)		(Article 5 of Directive 92/84/EEC)			
MS	Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)	Excise duty per hectolitre		Excise duty per hectolitre		Excise duty per hectolitre		VAT	
		NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	%	%
SE	SKR	2720,00	318,99	2720,00	318,99	0,00	0,00	25,00	25,00
						Still&Spark <2.25%	0,00	Still&Spark 2.25%-4.5%	109,53
						Still&Spark 4.5%-7%	1380,00	Still&Spark 7%-8.5%	161,84
							1898,00		222,59
									25,00

Still wine

Page printed 16/1/2001

values in euro at 1/10/2000

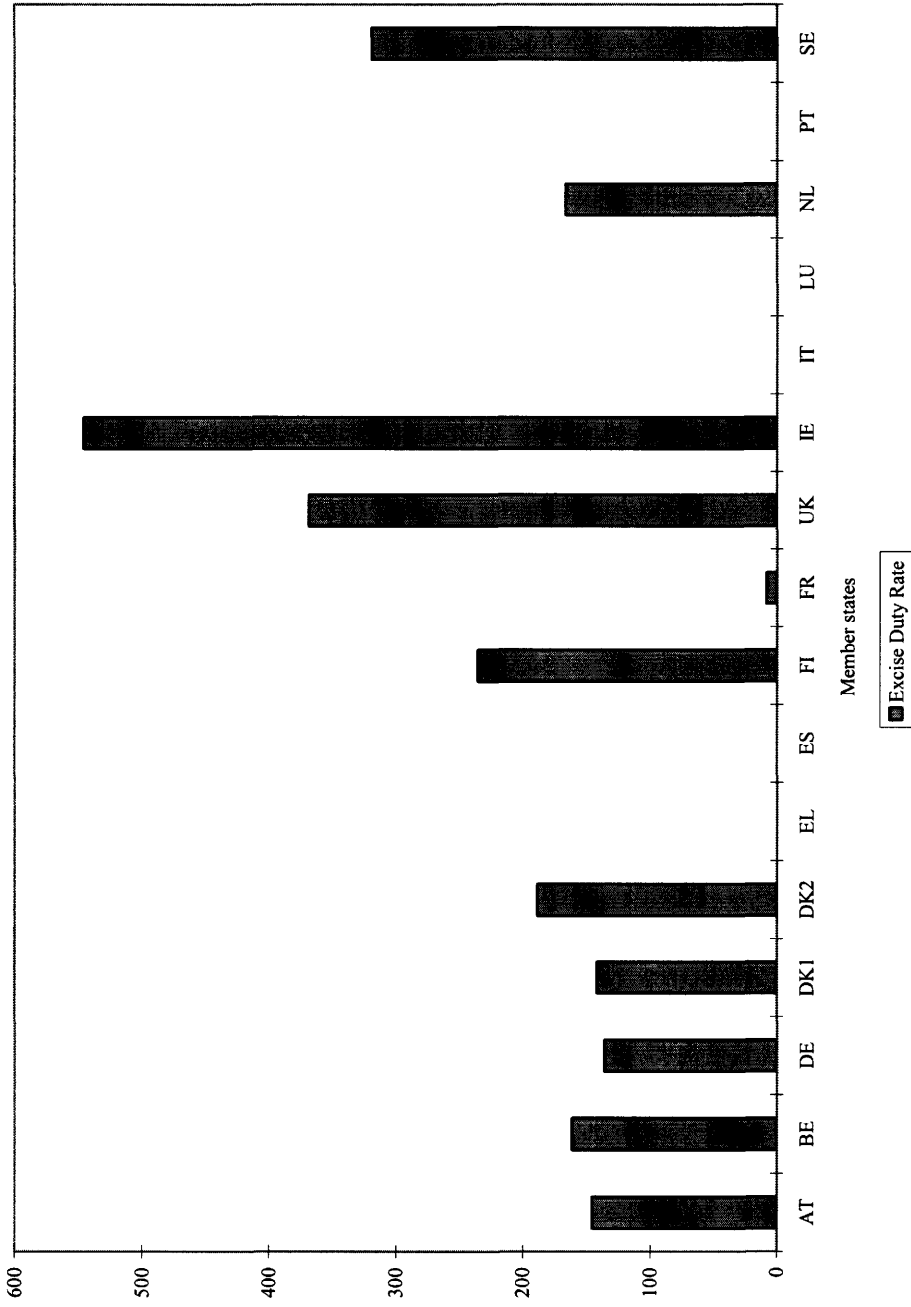


Minimum excise duty: 0 euro per hectolitre of product

Sparkling Wine

values in euro at 1/10/2000

Page printed 16/1/2001



Minimum excise duty: 0 euro per hectolitre of product

Fermented beverages other than wine and beer

Alcoholic Beverages

Page printed 12/7/2001

		Standard rates						Reduced rates					
		Other still fermented beverages.			Other sparkling fermented beverages.			Other still fermented beverages.			Other sparkling fermented beverages.		
MS	Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		
		NatCurr	EURO		NatCurr	EURO		NatCurr	EURO		NatCurr	EURO	
	(Article 12.1 of Directive 92/83/EEC) 0 euro per hectolitre of product.												
	(Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)												
AT	OS	0	0,00	20,00	2000,00	145,35	20,00	1000,00	72,67	20,00	1000,00	72,67	20,00
BE	BFR	1900,00	47,10	21,00	6500,00	161,13	21,00	600,00	14,87	21,00	600,00	14,87	21,00
DE	DM	0,00	0,00	16,00	266,00	136,00	16,00	100,00	51,13	16,00	100,00	51,13	16,00
DK	DKR	705,00	94,57	25,00	0	0,00	18,00	450,00	60,36	25,00	450,00	60,36	25,00
EL	DRA	0	0,00	18,00	0	0,00	18,00	0	0,00	18,00	0	0,00	18,00
ES	PTA	0	0,00	16,00	0	0,00	16,00	0	0,00	16,00	0	0,00	16,00
FI	FMK	1400,00	235,46	22,00	1400,00	235,46	22,00	27,00	4,54	22,00	800,00	134,55	22,00
FR	FF	22,00	3,35	19,60	22,00	3,35	19,60	1100,00	185,01	22,00	1100,00	185,01	22,00
UK	UKL	154,37	257,67	17,50	220,54	368,12	17,50	47,58	79,42	17,50	47,58	79,42	17,50
IE	IRL	215,01	273,01	20,00	430,02	546,01	20,00	65,42	109,20	17,50	166,70	278,25	17,50
IT	LIT	0	0,00	20,00	0	0,00	20,00	35,03	44,48	20,00	151,59	192,48	20,00
LU	LFR	0	0,00	15,00	0	0,00	15,00	0	0,00	15,00	0	0,00	15,00
NL	HFL	107,50	48,78	19,00	366,50	166,31	19,00	69,50	31,54	19,00	69,50	31,54	19,00
PT	ESC	0	0,00	17,00	0	0,00	17,00	0	0,00	17,00	0	0,00	17,00
SE	SKR	2720,00	318,99	25,00	2720,00	318,99	25,00	934,00	109,53	25,00	934,00	109,53	25,00
								1380,00	161,84	25,00	1380,00	161,84	25,00
								1898,00	222,59	25,00	1898,00	222,59	25,00

Intermediate products

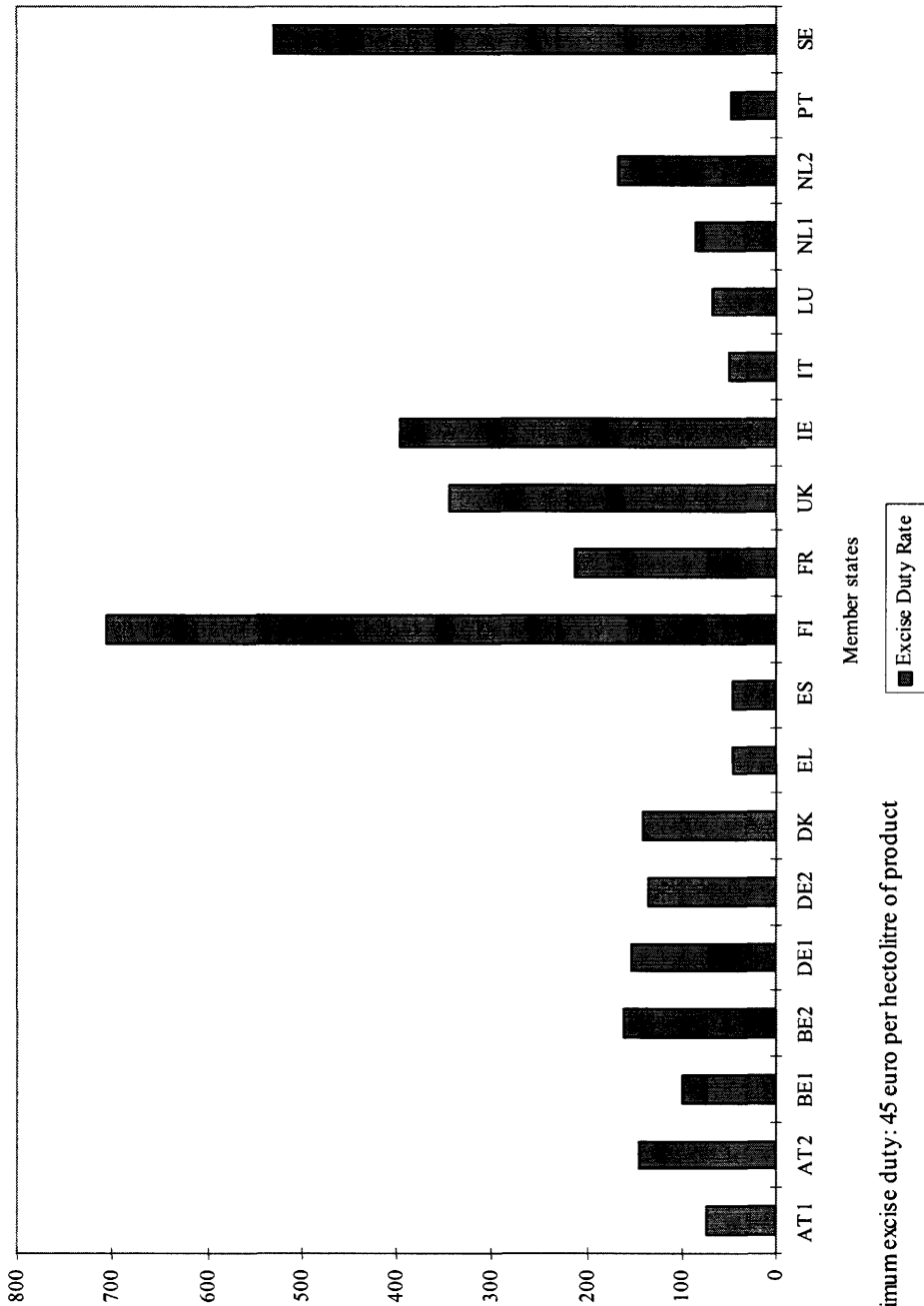
Alcoholic Beverages

		Standard rates			Reduced rates		
		Not exceeding 15% vol.					
MS	Nat Curr	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EURO		NatCurr	EURO	
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		Article 17 of Directive 92/83/EEC 45 euro per hectolitre of product.			Article 18.3 of Directive 92/83/EEC Not set more than 40% below the standard national rate of excise duty and not less than the rates on still-wines etc.		
		Article 4 of Directive 92/84/EEC			Article 18.3 of Directive 92/83/EEC		
AT	OS	1000,00	72,67	20,00			
BE	BFR	2000,00	145,35	20,00	3000,00	74,37	21,00
DE	DM	4000,00	99,16	21,00	6500,00	127,64	21,00
DK	DKR	6500,00	127,64	21,00	200,00	102,26	16,00
EL	DRA	300,00	153,39	16,00			
ES	PTA	266,00	136,00	16,00	450,00	60,36	25,00
FI	FMK	1055,00	141,52	25,00	705,00	94,57	25,00
FR	FF	15271,00	45,00	18,00	0	0,00	18,00
IE	IRL	7625,00	45,83	16,00	4575	27,50	16,00
IT	LIT	4200,00	706,39	22,00	2550,00	428,88	22,00
LU	LFR	1400,00	213,43	19,60			
NL	HFL	205,82	343,55	17,50	154,37	257,67	17,50
PT	ESC	311,97	396,12	20,00	215,01	273,01	20,00
SE	SKR	96000,00	49,58	20,00	1900,00	47,10	15,00
		2700,00	66,93	15,00	132,75	60,24	19,00
		187,00	84,86	19,00			
		366,50	166,31	19,00	2720,00	318,99	25,00
		9757,00	48,67	17,00			
		4517,00	529,73	25,00			

EL, FR: Reduced rate for "Vin doux naturel": Greece = DRA 7635 (€ 22,5), France = FF 350 (€ 53,36) (Article 18.4 Directive 92/83/EEC).

PT: Reduced rate for "Vinho da Madeira" for the Autonomous Regions of Madeira: = ESC 4250 (€ 21,20) (Article 7.3 Directive 92/84/EEC).

Intermediate Products



Minimum excise duty: 45 euro per hectolitre of product

Ethyl alcohol

Alcoholic Beverages

		Standard rates				Reduced rates					
		For low strength spirits, particular regions, etc.				“Small distilleries”					
		Yearly production limited to 10 hl of pure alcohol.				(Article 22.1 of Directive 92/83/EEC)					
		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)					
		(Article 20 of Directive 92/83/EEC)				(Article 22.1 of Directive 92/83/EEC)					
		550 euro or 1000 euro per hectolitre of pure alcohol.									
		(Article 3.1 of Directive 92/84/EEC)									
MS	Nat Curr	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	
		Nat	Curr		Nat	Curr		Nat	Curr		
		EURO	EURO		EURO	EURO		EURO	EURO		
AT	OS	13800,00	1002,89	20,00				*7452,00	541,56	20,00	
BE	BFR	67000,00	1660,89	21,00							
DE	DM	2550,00	1303,79	16,00							
DK	DKR	27500,00	3688,80	25,00				1428,00	730,12	16,00	
EL	DRA	308130,00	908,00	18,00	*154065,00	454,00	18,00				
ES	PTA	114000	685,15	16,00							
FI	FMK	30000,00	5045,64	22,00	>1,2% <2,8%	*1000,00	168,19	22,00	99760	599,57	16,00
					>2,8% <10%	*26500,00	4456,98	22,00			
					>5,5%	*5474,00	834,51	19,60			
FR	FF	9510,00	1449,79	19,60							
UK	UKL	1956,00	3264,90	17,50							
IE	IRL	2175,00	2761,68	20,00							
IT	LIT	1249600	645,36	20,00							
LU	LFR	42000,00	1041,15	15,00							
NL	HFL	3315,00	1504,28	19,00							
PT	ESC	167610,00	836,04	17,00							
SE	SKR	50141,00	5880,26	25,00					83805,00	418,02	17,00

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

EL: *Ouzo (Article 23.2 Directive 92/83/EEC) + For the departments of Dodecanese (Article 7 Directive 92/84/EEC).

FI: *Products falling within CN Code 2208 and not exceeding 10% vol. (Article 22.5 Directive 92/83/EEC).

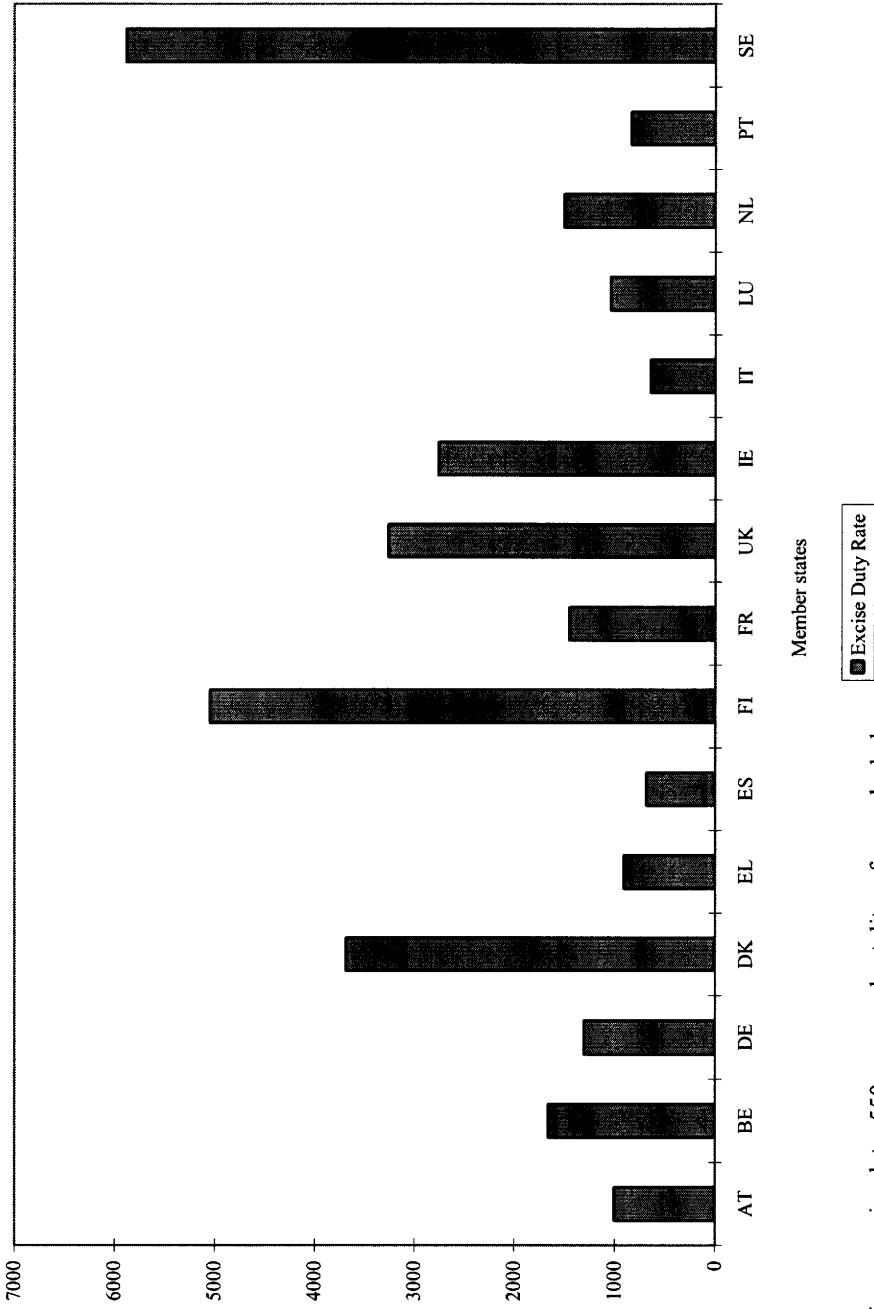
FR: *For rum from the overseas departments of the French Republic (Council decision of 30.10.95).

FR: Plus a levy of 8.40 FF per litre (840 FF/hl =128,06 €/hl) on drinks of a strength exceeding 25% to the benefit of the National Sickness Insurance scheme..

Ethyl Alcohol

Page printed 30/5/2001

values in euro at 1/10/2000



Minimum excise duty: 550 euro per hectolitre of pure alcohol

National tax - Alcoholic Beverages

Member State	Tax			Description
	Nat. Curr.	EURO	Unit	
*Finland Parafiscal tax	FMK 4,00	0,67	per litre of finished product	Additional duty on the retail containers of alcohol. Not levied if the container is refillable according to rules by the Ministry of the Environment.
France Parafiscal tax	FF 20,00	3,05	per hectolitre of pure alcohol	CFCPC tax (Comité des Fruits à Cidre et Produits Cidricoles) for Calvados, 'eaux-de-vie' from cider and perry, pommeau and apertitifs containing cider and perry.
	1,10	0,17	per hectolitre	CFCPC tax (Comité des Fruits à Cidre et Produits Cidricoles) for Calvados, 'eaux-de-vie' from cider and perry, pommeau and apertitifs containing cider and perry.
	25,00	3,81	per hectolitre of pure alcohol	BNICE tax (Bureau National Interprofessionnel du Calvados, du pommeau et des eaux de vie de cidre et de poiré) for 'eaux-de-vie' with regulated appellation of origin "Calvados" and "Calvados du pays d'Auge".
	12,40	1,89	per hectolitre of pure alcohol	BNICE tax (Bureau National Interprofessionnel du Calvados, du pommeau et des eaux de vie de cidre et de poiré) on pommeau, 'eaux-de-vie' from cider and perry with the regulated appellation of origin "Normandie", "Bretagne" and "Maine".
	4,83	0,74	per hectolitre of wine	Tax to the benefit of wine producers' organisations (d'organismes interprofessionnels du vin ou du comité interprofessionnel des vins doux naturels et vins de liqueur à appellations contrôlées, CIV).
	0,77	0,12	per hectolitre of wine	Tax on 'other wines' to the benefit of ANDA (Association Nationale pour le Développement Agricole).
	2,60	0,40	per hectolitre of wine	Tax on "vins à appellation d'origine contrôlée" to the benefit of ANDA (Association Nationale pour le Développement Agricole).
	1,69	0,26	per hectolitre of wine	Tax on "vins délimités de qualité supérieure" to the benefit of ANDA (Association Nationale pour le Développement Agricole).
	36,4	5,55	per decilitre of pure alcohol	Tax "Premix" on mixed beverages (alcoholic beverages mixed with non-alcoholic beverages).

*Finland: If the container can be recycled as a material the tax is the FIM 1,00 per litre of finished product.

MINERAL OILS

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			
		Excise duty NatCurr	EURO	Excise duty NatCurr	EURO	Excise duty NatCurr	EURO	Excise duty NatCurr	EURO	Excise duty NatCurr	EURO		
		VAT %		VAT %		VAT %		VAT %		VAT %			
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/82/EEC)													
AT	OS	6600,00	479,64	20,00	5610,00	407,69	20,00	3890,00	282,70	20,00	3890,00	282,70	20,00
BE	BFR	22260,00	551,81	21,00	19910,00	493,56	21,00	11700,00	290,04	21,00	750,00	18,59	21,00
DE	DM	1260,00	644,23	16,00	1160,00	593,10	16,00	800,00	409,03	16,00	120,00	61,36	16,00
DK	DKR	4552,00	610,60	25,00	3907,00	524,08	25,00	3014,00	404,29	25,00	2040,00	273,64	25,00
EL	DRA	114500,00	337,41	18,00	<=96,5oct.I.O	101000,00	297,63	83000,00	244,59	18,00	83000,0	244,59	18,00
ES	PTA	67352,00	404,79	16,00	>=96,5oct.I.O	108000,00	318,26	44901,00	269,86	16,00	13097,0	78,71	16,00
FI	FMK	3783,00	636,25	22,00	<97oct.I.O	67040,00	402,92	1935,00	325,44	22,00	379,00	63,74	22,00
FR	FF	3733,00	627,85	22,00	Norm	3333,00	560,57	1785,00	300,22	22,00	267,90	40,84	19,60
UK	UKL	546,80	912,70	17,50	envm friend	3283,00	552,16	2450,10	373,52	19,60	31,30	52,25	17,50
					<95 oct.	3745,20	570,95	518,20	864,96	17,50	31,30	52,25	17,50
					=>97oct.+ Additif	4070,10	620,48	458,20	764,81	17,50	31,30	52,25	17,50
					ordin unl	488,20	814,89	458,20	764,81	17,50	31,30	52,25	17,50
					ULSP ultra low sulph	458,20	764,81	458,20	764,81	17,50	31,30	52,25	17,50

DK: Includes CO2 tax.

FI: Includes CO2 tax.

EL: "Leaded" and "unleaded" » Petrol: Normal rates are under suspension. Diminished rates of duty : unleaded petrol valid from 6/11/2000 ; leaded petrol valid from 22/1/2001.

UK: Gas Oil « heating »: Diminished rate of DRA 6150 until 27/4/2001 and from 28/4/2001 a rate of DRA 83000.

UK: "Ordinary unleaded petrol" per 1000 l.

...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		
		CN 2710 00 26, CN 2710 0034 CN 2710 00 36			CN 2710 00 27, CN 2710 00 29 CN 2710 00 32			CN 2710 00 69			CN 2710 00 69			CN 2710 00 69		
		(Article 3 of Directive 94/74/EC) 337 euro per 1000 litres.			(Article 3 of Directive 94/74/EC) 287 euro per 1000 litres			(Article 3 of Directive 94/74/EC) 245 euro per 1000 litres			(Article 3 of Direct. 94/74/EC) 18 euro per 1000 litres.			(Article 3 of Directive 94/74/EC) 18 euro per 1000 litres.		
		(Article 3 of Directive 92/82/EEC)			(Article 4 of Directive 92/82/EEC)			(Article 5.1 of Directive 92/82/EEC)			(Article 8.3 of Dir. 92/81/EEC) (Article 5.2 of Dir. 92/82/EEC)			(Article 5.3 of Dir.92/82/EEC)		
MS	National Currency	Excise duty NatCurr	EURO	VAT %	Excise duty NatCurr	EURO	VAT %	Excise duty NatCurr	EURO	VAT %	Excise duty NatCurr	EURO	VAT %	Excise duty NatCurr	EURO	VAT %
IE	IRL	361,36	458,83	20,00	274,44	348,47	20,00	196,14	249,05	20,00	37,30	47,36	12,50	37,30	47,36	12,50
IT	LIT	1077962,00	556,72	20,00	357,22	453,56	20,00	739064,00	381,69	20,00	221719,0	114,51	20,00	221719,0	114,51	20,00
LU	LFR	17110,00	424,15	15,00	15010,00	372,09	12,00	10200,00	252,85	15,00	750,00	18,59	15,00	750,00	18,59	15,00
NL	HFL	1451,80	658,80	19,00	1301,00	590,37	19,00	748,70	339,75	19,00	102,60	46,56	19,00	102,60	46,56	19,00
PT	ESC	110000,00	548,68	17,00	58000,00	289,30	17,00	718,70	326,13	19,00	49300,00	245,91	17,00	49300,00	245,91	17,00
SE	SKR	5160,00	605,14	25,00	4500,00	527,74	25,00	3039,00	356,40	25,00	2215,00*	259,76	25,00	2215,00*	259,76	25,00
					Class1			Class1			Class1			Class1		
					Class2			Class2			Class2			Class2		
					Class3			Class3			Class3			Class3		

LU: Monitoring charge. (Since June 1999 leaded petrol is not sold in Luxembourg.)

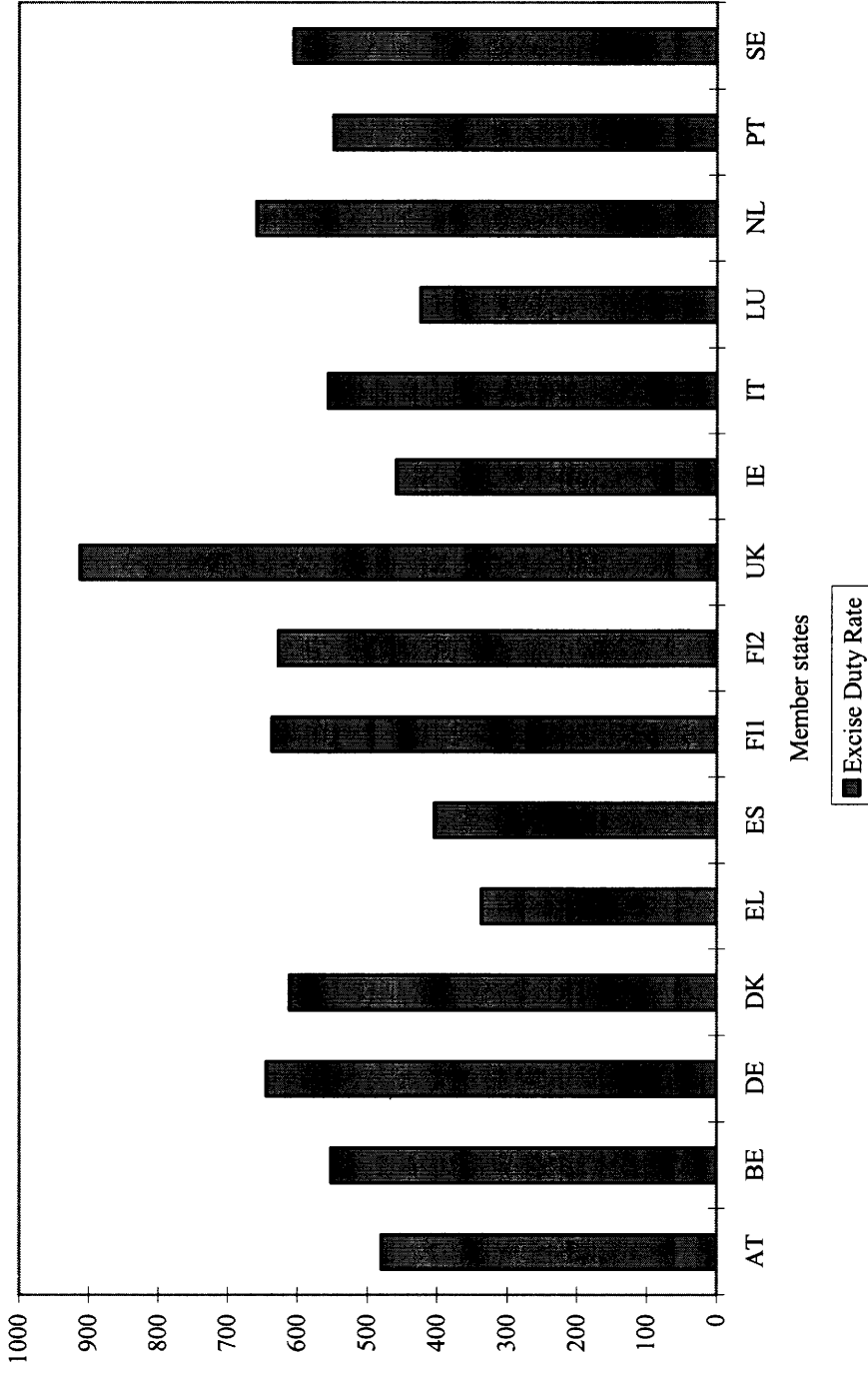
SE: Includes CO2 tax. Gas Oil used for industrial purposes is taxed at a reduced rate, see additional comment next page.

- BE: An energy charge is collected in addition to the excise duty and in addition to the control licence fee of 0,21 BFR/litre for gas oil used for heating. This charge amounts to 0,55 BFR/litre for petrol and kerosene used as motor fuel, 0,52 BFR/litre for kerosene used for heating, 0,34 BFR/litre for domestic fuel oil, 0,69 BFR/kg for butane used for heating and 0,70 BFR/kg for propane used for heating.
- BE/LU: The Member States which on 1 January 1991 did not apply excise duty to heating gas oil are authorized to continue to apply a zero rate provided that they levy a monitoring charge of euro 5 per 1000 litres from 1 January 1993. (Article 5.3 of Directive 92/82/EEC)
- DE: Gas oil used in combined heat and power plants with an annual or monthly utilisation exceeding 70 %: 0. Gas oil used in combined heat and power plants with an annual or monthly utilisation exceeding 60 %: DM 80 (€ 40,90). Gas Oil used for heating purposes by industry, agriculture and forestry: DM 88 (€ 44,99).
- DK: Leaded and unleaded petrol - equipment making it possible to recover the vapour.
DK: Denmark has three categories of gas oil used as propellant: "normal", "light" and "low sulphur". The "low sulphur" gas oil is a new quality with max. 50 ppm sulphur. The total tax consists of a *mineral oils tax* and a *CO2-tax*.
- EL: Greece may apply rates of excise duty up to euro 22 lower than the minimum rates laid down on gas oil used as propellant and on petrol consumed in the departments of Lesbos, Chios, Samos, the Dodecanese and the Cyclades and on the following islands in the Aegean: Thasos, North Sporados, Samothrace and Skiros. (Article 9.2 of Directive 92/82/EEC)
- FR/NL/IT: National measures concerning diesel (Gas Oil "propellant") used by commercial vehicles exist in FR, NL and IT.
- NL: Charges collected in addition to the excise duty: An *environmental fuel charge* of HFL 26,54 (€ 12,04) for petrol and HFL 29,28 (€ 13,29) for gas oil "propellant"; a *regulatory energy charge* of HFL 281,10 (€ 127,56) for gas oil "heating".
- PT: Heating gas oil does not exist in Portugal. Figure "Gas Oil...heating purposes" = domestic fuel.
PT: Portugal may apply rates of excise duty on mineral oils, consumed in the Autonomous Region of the Azores, lower than the minimum rates. This is to compensate transport costs incurred as a result of the insular and dispersed nature of this region. (Article 9.1 Directive 92/82/EEC)
- UK: VAT rate of 17,5% - non domestic use. Domestic use for deliveries of less than 2300 litres - VAT rate of 5%.
UK: Higher octane unleaded petrol (superunleaded or lead replacement petrol) – separate rate abolished on 7/3/2001. Duty will now be charged on this fuel at the rate appropriate to unleaded petrol or ULSP (ultra low sulphur petrol) dependent upon the sulphur and aromatics content of the fuel.
- SE: Gas oil used by industry for other purposes than as a propellant is taxed at a reduced rate: SKR 534 (€62,62) per m³.
SE: The sulphur tax on peat, coal, petroleum coke and other solid or gaseous products is set at SKR 30 (€ 3,52) per kg of sulphur in the fuel. The sulphur tax on liquid fuels - such as diesel oils, heating gas oils and heavy fuel oils - is SKR 27 (€3,17) per m³ of oil for each tenth of a per cent by weight of the sulphur content. However, oil products with a sulphur content of a maximum of 0,1 per cent by weight is exempted from tax. Since all motor fuels have a sulphur content below 0,1 % the sulphur tax on motor fuels is zero. When measures are taken to reduce emissions the tax can be repaid by SKR 30 (€3,52) per kg of reduced emission.

Leaded Petrol

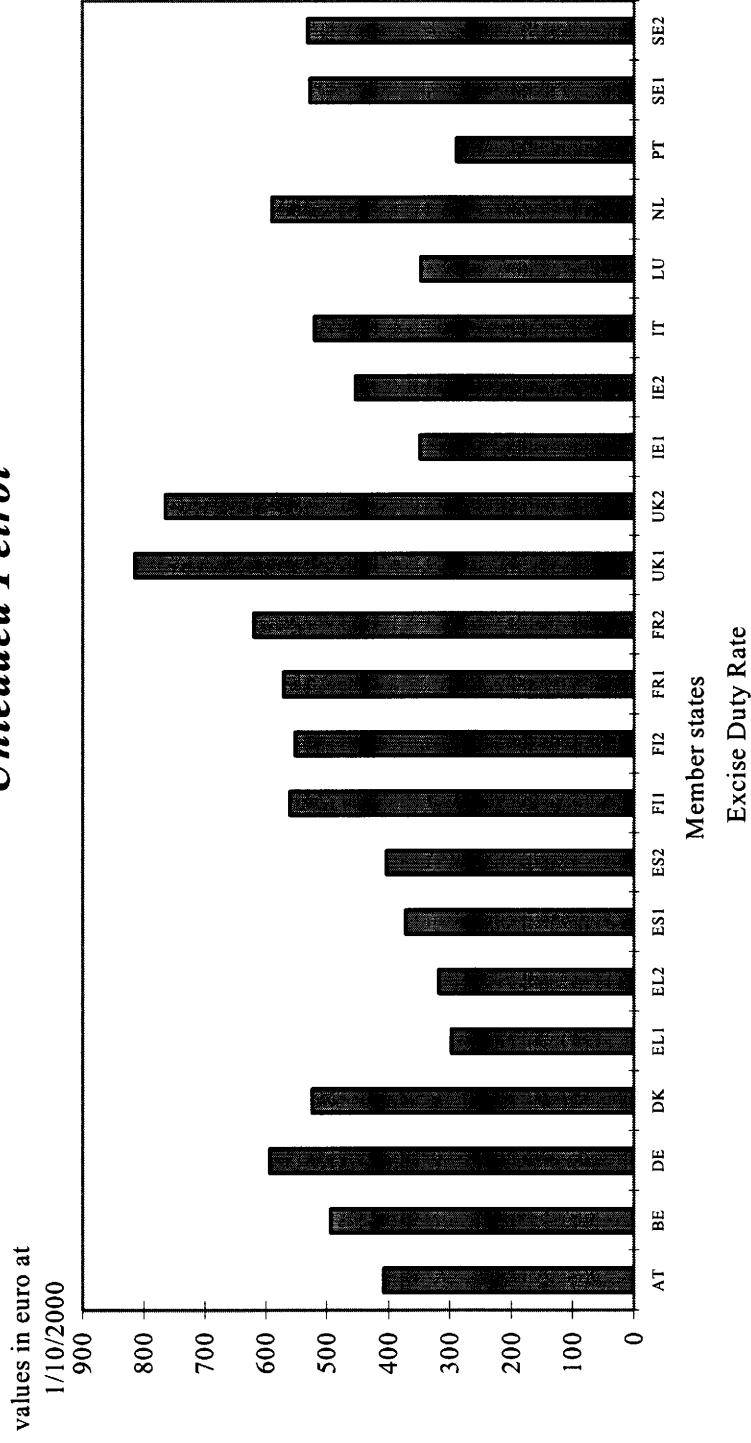
Page printed 17/4/2001

values in euro at
01/10/2000



Minimum excise duty: 337 euro per 1000 litres

Unleaded Petrol

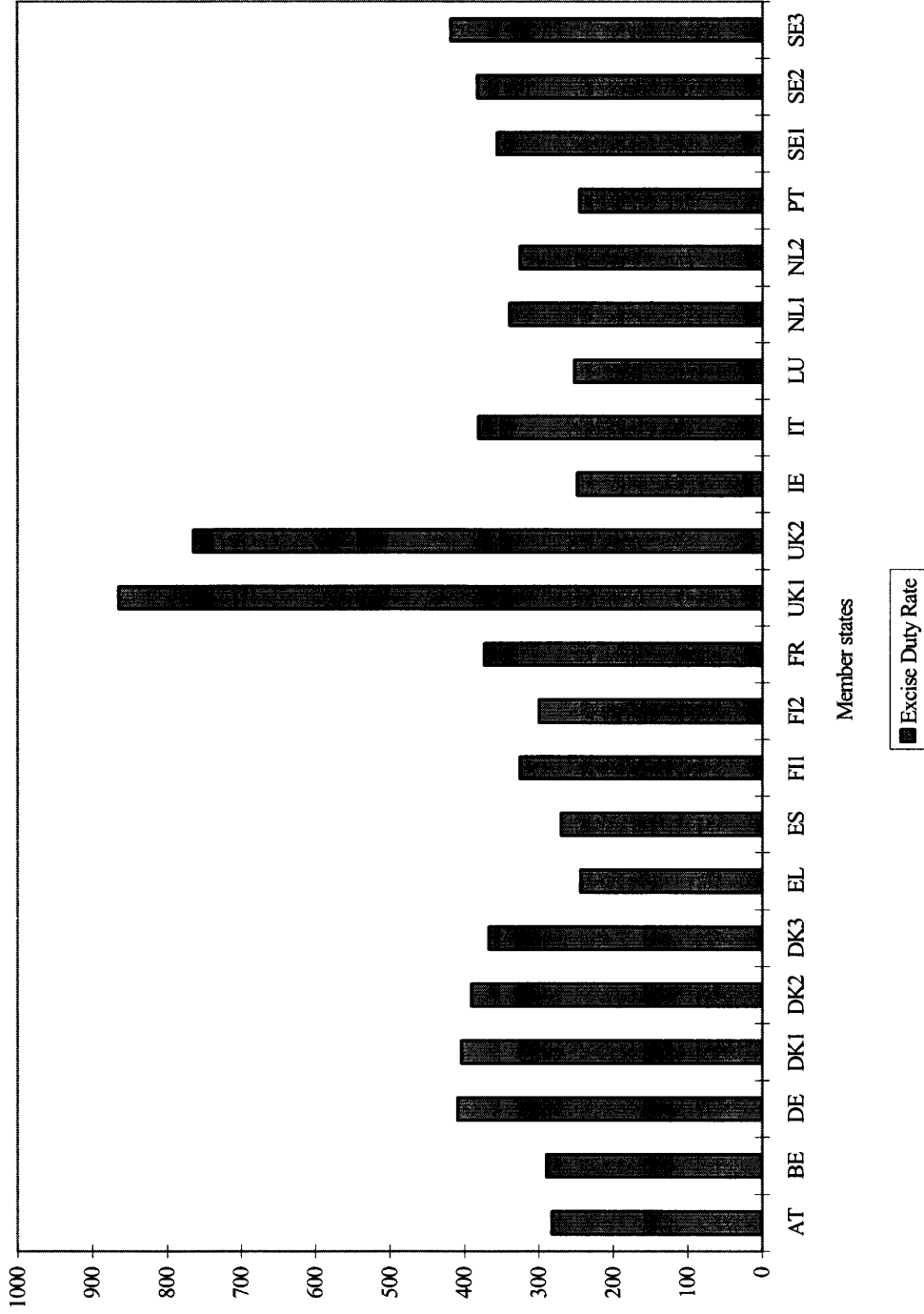


Diesel

(Gas Oil "Propellant")

Page printed 20/7/2001

values in euro at 1/10/2000



Minimum excise duty: 245 euro per 1000 litres

Liquid Petroleum Gas (LPG) and Methane

Mineral oils

		Used as propellant				Used for industrial and commercial purposes				Used for heating purposes			
		CN 2711 12 11 to CN 2711 19 00 CN 2711 29 00 (Article 3 of Directive 94/74/EC)				36 euro per 1000 kg. (Article 8.3 of Directive 92/81/EEC) (Article 7.2 of Directive 92/82/EEC)				0 euro per 1000 kg. (Article 7.3 of Directive 92/82/EEC)			
MS	National Currency	Excise duty NatCurr	EURO	VAT %	Excise duty NatCurr	EURO	VAT %	Excise duty NatCurr	EURO	VAT %	Excise duty NatCurr	EURO	VAT %
AT	OS	3600,00	261,62	20,00	3600,00	261,62	20,00	600,00	43,60	20,00	600,00	43,60	20,00
BE	BFR	0,00	0,00	21,00	1500,00	37,18	21,00	0,00	0,00	21,00	0,00	0,00	21,00
DE	DM	285,30	145,87	16,00	LPG 75,00	38,35	16,00	LPG 75,00	38,35	16,00	LPG 75,00	38,35	16,00
		22,00	11,25	16,00	Natural gas 6,80	3,48	16,00	Natural gas 6,80	3,48	16,00	Natural gas 6,80	3,48	16,00
DK	DKR	3450,00	462,78	25,00	2896,00	388,46	25,00	2896,00	388,46	25,00	2896,00	388,46	25,00
EL	DRA	34000	100,19	18,00	100,00	0,29	18,00	LPG 4500	13,26	18,00	LPG 4500	13,26	18,00
ES	PTA	132313	795,22	16,00	9562,00	57,47	16,00	Methane 25,84	0,16	16,00	Methane 25,84	0,16	16,00
		2800,00	16,83	16,00	0,00	0,00	22,00	0,00	0,00	22,00	0,00	0,00	22,00
FI	FMK	0,00	0,00	22,00	0,00	0,00	22,00	0,00	0,00	22,00	0,00	0,00	22,00
FR	FF	657,10	100,17	19,60	258,60	39,42	19,60	258,60	39,42	19,60	258,60	39,42	19,60
UK	UKL	90,00	150,23	17,50	0,00	0,00	17,50	0,00	0,00	17,50	0,00	0,00	17,50
IE	IRL	82,46	104,70	20,00	LPG 28,24	35,86	12,50	LPG 28,24	35,86	12,50	LPG 28,24	35,86	12,50
IT	LIT	509729,00	263,25	20,00	LPG 0,00	0,00	12,50	LPG 281125,00	145,19	10,00	LPG 281125,00	145,19	10,00
		7,11	0,0036	20,00	Methane 24,2	0,01	20,00	Methane 307,51	0,16	20,00	Methane 307,51	0,16	20,00
LU	LFR	4100,00	101,64	6,00	1500,00	37,18	6,00	1500,00	37,18	6,00	1500,00	37,18	6,00
NL	HFL	228,66	103,76	19,00	0,00	0,00	19,00	0,00	0,00	19,00	0,00	0,00	19,00
PT	ESC	20000,00	99,76	17,00	20000,00	99,76	17,00	20000,00	99,76	17,00	20000,00	99,76	17,00
SE	SKR	1264,00	148,24	25,00	LPG 1740,00	204,06	25,00	LPG 1740,00	204,06	25,00	LPG 1740,00	204,06	25,00
		1443,06	169,23	25,00	Methane 1898,61	222,66	25,00	Methane 1898,61	222,66	25,00	Methane 1898,61	222,66	25,00

DK: Includes CO2 tax.

SE: Includes CO2 tax.

BE: Exemption pursuant to Article 8.4, Directive 92/81/EEC.

FI: Exemption pursuant to Article 8.4, Directive 92/81/EEC.

Liquid Petroleum Gas (LPG) and Methane... - Additional comments

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- AT: LPG used for local public transport and for production of electricity is exempted.
- DE: LPG and natural gas used in combined heat and power plants with an annual or monthly utilisation exceeding 70 %. 0. LPG and natural gas used in combined heat and power plants with an annual or monthly utilisation exceeding 60 %: LPG - DM 50 (€ 25,56), Natural gas – DM 3,60 (€ 1,84). LPG and natural gas used for heating purposes by industry agriculture and forestry: LPG - DM 55 (€ 28,12), Natural gas - DM 4,24 (€ 2,17).
- EL: LPG and methane: Only agricultural and industrial uses.
- ES: Methane – rates per gigajoule.
- UK: LPG and methane are chargeable only when for use in road vehicles. For domestic heating and deliveries less than 2300 litres - VAT rate of 5%.
- NL: Charges collected in addition to the excise duty: An *environmental fuel charge* of HFL 34,96 (€ 15,86) for LPG “propellant” and a *regulatory energy charge* of HFL 332,50 (€ 150,88) for LPG “heating”. There are different rates of environmental fuel charges and regulatory energy charges for natural gas and other kinds of gas, which are governed by the delivery amount or calorific value. No taxation for methane.
The rate for LPG used for public transport and for waste-collection, drain suction and street-cleaning vehicles is reduced - HFL 125,56 (€ 56,98).
- IE: LPG and methane: Rate per 1000 litres - IRL 41,75 (€ 53,01).
- PT: Portugal may apply rates of excise duty on mineral oils, consumed in the Autonomous Region of the Azores, lower than the minimum rates, in order to compensate transport costs incurred as a result of the insular and dispersed nature of this region. (Article 9.1 of Directive 92/82/EEC)
- IT: Methane for heating purposes - rate per cubic metre.
- SE: LPG and methane used by industry for other purposes than as propellant are taxed at a reduced rate: LPG at SKR 562 (€ 65,91) per 1000 kg; Methane at SKR 400 (€ 46,91) per 1000 m³. Biologically produced methane is exempted from taxes.
- NL: The rate for LPG used for public transport is reduced - HFL 125,56 (€ 56,98).

**Heavy fuel oil and Kerosene
Mineral oils**

		Heavy fuel oil				Kerosene											
		Used as propellant				Used for industrial and commercial purposes				Used for heating purposes							
		CN 2710 00 74 to CN 2710 00 78 (Article 3 of Directive 94/74/EC) 13 euro per 1000 kg.				CN 2710 00 51 CN 2710 00 55 (Article 3 of Directive 94/74/EC) 245 euro per 1000 litres.				0 euro per 1000 litres.							
		(Article 6 of Directive 92/82/EEC)				(Article 8.1 of Directive 92/82/EEC)				(Article 8.2 of Directive 92/82/EEC)				(Article 8.3 of Directive 92/82/EEC)			
MS	Nat Curr	Excise duty		EURO	VAT %	Excise duty		EURO	VAT %	Excise duty		EURO	VAT %	Excise duty		EURO	VAT %
		Nat	Curr			Nat	Curr			Nat	Curr			Nat	Curr		
AT	OS			500,00	36,34			3890,00	282,70			3890,00	282,70			3890,00	282,70
BE	BFR			250,00	6,20			22260,00	551,81			750,00	18,59			0,00	0,00
DE	DM			35,00	17,90			1160,00	593,10								
DK	DKR			2320,00	311,20			3014,00	404,29			2040,00	273,64			2040,00	273,64
EL	DRA			13000,00	38,31			83000,00	244,59			83000,00	244,59			83000,00	224,59
ES	PTA			2235,00	13,43			48549,00	291,79			48549,00	291,79			24051	144,55
FI	FMK			321,00	53,99			1785,00	300,22			321,00	53,99			321,00	53,99
FR	FF			152,30	23,22			3745,20	570,95			147,60	22,50			-----	-----
				110,10	16,78			2450,10	373,52							-----	-----
UK	UKL			27,40*	45,74			518,20	864,96			31,30	52,25			0,00	0,00
IE	IRL			10,60	13,46			256,14	325,23			25,00	31,74			25,00	31,74
IT	LIT			248361,00	128,27			653473,00	337,49			0,00	0,00			653473,00	337,49
				123444,00	63,75												
LU	LFR			250,00	6,20			11900,00	294,99			750,00	18,59			0,00	0,00
				750,00	18,59												
NL	HFL			34,24	15,54			748,70	339,75			102,60	46,56			102,60	46,56
PT	ESC			2500,00	12,47			51700,00	257,88			51700,00	257,88			21400,00	106,74
				5500,00	27,43												
SE	SKR			2331,58	273,43			3039,00	356,40			2215,00	259,76			2215,00	259,76
								3266,00	383,02								
								3566,00	418,20								

DK: Includes CO2 tax.

FI: Includes CO2 tax.

SE: Includes CO2 tax.

UK: Heavy fuel oil = UKL 27,40 per 1000 litres.

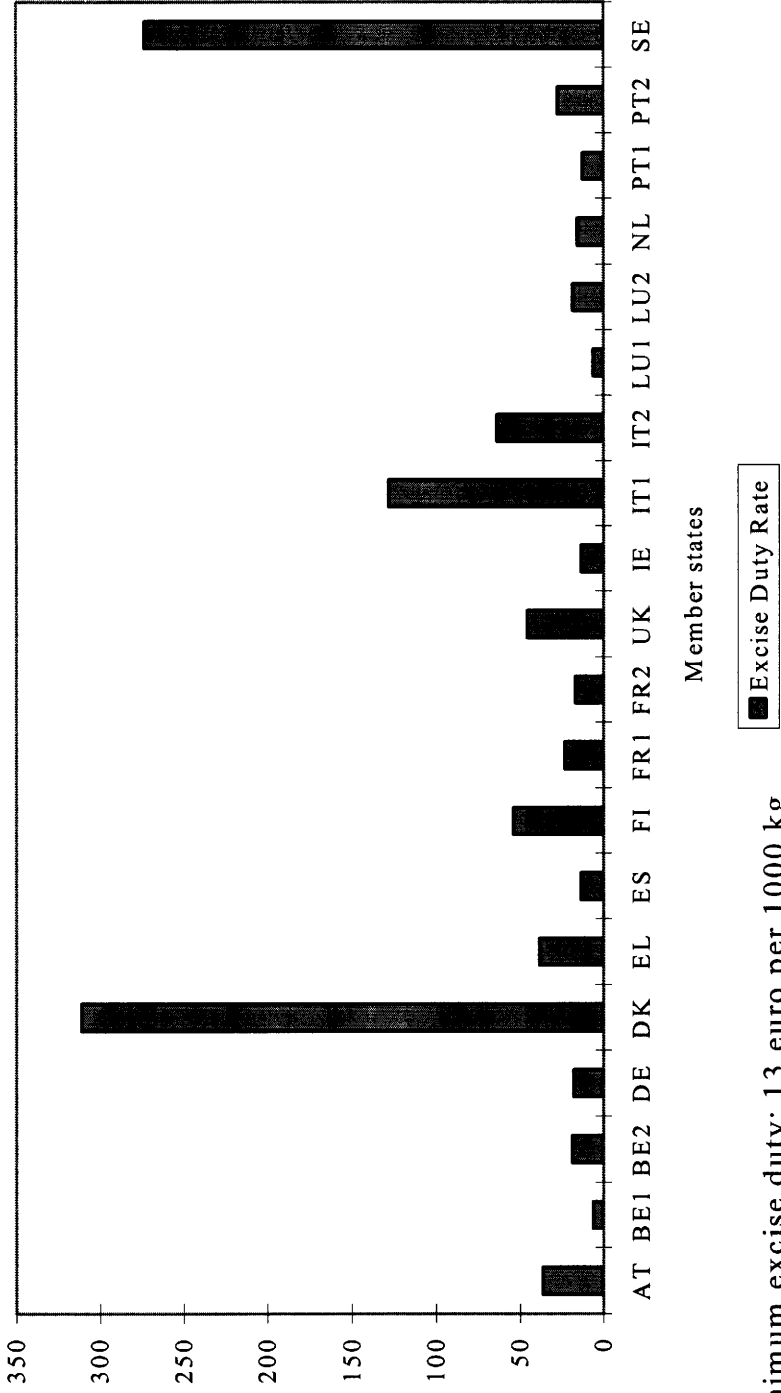
EL: Kerosene « heating »: Normal rate of duty DRA 42 000 during the winter period, starting 1 Nov. each year and ending 10 April the year after. For the Winter period starting 16/10/2000 and ending 27/4/2001 a diminished rate of DRA 6 150 is applied. From 28/4/2001 a rate of DRA 83 000 is applied.

- AT: Heavy fuel oil used for production of electricity is exempted.
AT: Heavy fuel oil used as a propellant is taxed at a rate of OS 3890 per 1000 litres (€ 282,70).
- DE: Heavy fuel oil used in combined heat and power plants with an annual utilisation exceeding 70 % or with a electrical efficiency at least of 57,7 %: 0.
- FI: Includes CO2 tax. (1 January 1998 the CO2 tax was raised from FMK 70 (€ 11,77) to FMK 82 (€ 13,79) per ton CO2. The additional tax rates of energy products rose accordingly approximating 17%.)
FI: Kerosene used for all air navigation purposes is exempted.
- UK: VAT rate of 17,5% - non domestic use. Domestic use for deliveries of less than 2 300 litres - VAT rate of 5%.
- NL: Charges collected in addition to the excise duty: An *environmental fuel charge* of HFL 34,17 (€ 15,51) for heavy fuel oil and a *regulatory energy charge* of HFL 278,75 (€ 126,49) for kerosene "heating".
- SE: Heavy fuel oil and kerosene used by industry for other purposes than as propellant are taxed at a reduced rate: Heavy fuel oil at SKR 534 (€ 62,62) per m³; Kerosene at SKR 534 (€ 62,62) per m³.

Heavy fuel oil

Page printed 12/6/2001

values in euro at
1/10/2000



Minimum excise duty: 13 euro per 1000 kg

Member State	Tax			Description
	Tax type	NatCurr	EURO	
				Unit
Belgium Parafiscal tax	BFR	550,00	13,63	per 1000 litres
Germany Parafiscal tax	DM	13,30 10,42 8,41	6,80 5,33 4,30	per 1000 kg per 1000 kg per 100 kg
Finland Parafiscal tax	FMK	40,00 17,00 21,00	6,73 2,86 3,53	per 1000 litres per 1000 kg per 1000 litres
France Parafiscal tax	FF	1,17 1,92 1,10 6,00 0,4 4,84 2,50	0,18 0,29 0,17 0,91 0,06 0,74 38,11	per 100 kg per 100 litres per 100 litres per 1000 m3 per 1000 kWh per 100 kg Per 1000 kg
Netherlands	HFL	13,00 29,28 26,54 34,96 34,17 281,10	5,90 13,29 12,04 15,86 15,51 127,56	per 1000 litres per 1000 litres per 1000 litres per 1000 kg per 1000 kg per 1000 litres
Sweden Parafiscal tax	SKR	332,50 278,75 27,00	150,88 126,49 3,17	per 1000 kg per 1000 litres per 1000lit/0,1% w. s. c.

Sulphur tax: Per 1000 litres for each 0,1% by weight of sulphur content (per 1000lit/w.s.c.)

/COVA-levy: A levy on petroleum products subject to excise duty on mineral oils which is based on the law: "Wet voorraadvoorming aardolieproducten 2001". The levy is payable by the same person responsible for the excise duty on mineral oils.

MANUFACTURED TOBACCO

Cigarettes

Manufactured tobacco

Page printed 12/7/2001

"TIRSP" Retail Selling Price, all Taxes Included		Cigarettes											
		Specific Excise (1000 pieces)				Ad Valorem Excise (as % of TIRSP	VAT % (as % of TIRSP	Ad Valorem Excise + VAT (as % of TIRSP	Total Tax (specific exc. + ad valorem + VAT) (as % of TIRSP	Current most popular price category per 1000 cigarettes		Excise Yield (EURO per 1000 cigarettes)	Overall Minimum Excise Duty specific + ad valorem (exclud. VAT)
		NatCurr	EURO	as % of TIRSP	As % of Total taxation (specific +ad valorem +VAT)					NatCurr	EURO		
MS	1	2	3	4	5	6	7	8	9	10	11	12	
AT	263,00	19,11	15,03%	20,39%	42,00%	16,67%	58,67%	73,70%	1750,00	127,18	72,53	57,03%	
BE	634,00	15,72	11,16%	15,01%	45,84%	17,36%	63,20%	74,36%	5680,00	140,80	80,25	57,00%	
DE	96,90	49,54	33,47%	48,61%	21,60%	13,79%	35,39%	68,86%	289,47	148,00	81,51	*55,07%	
DK	606,80	81,40	40,45%	49,53%	21,22%	20,00%	41,22%	81,67%	1500,00	201,21	124,09	61,67%	
EL	1273,13	3,75	3,64%	5,00%	53,86%	15,25%	69,11%	72,75%	35000,00	103,14	59,30	57,50%	
ES	500,00	3,01	3,39%	4,76%	54,00%	13,79%	67,79%	71,18%	14750,00	88,64	50,87	57,39%	
FI	90,00	15,14	8,00%	10,52%	50,00%	18,03%	68,03%	76,03%	1125,00	189,21	109,74	58,00%	
FR	37,99	5,79	3,92%	5,24%	54,50%	16,39%	70,89%	74,80%	970,00	147,88	86,38	58,42%	
UK	92,25	153,98	42,61%	53,59%	22,00%	14,89%	36,89%	79,50%	216,50	361,38	233,48	64,61%	
IE	81,68	103,71	43,45%	54,99%	18,89%	16,67%	35,56%	79,01%	188,00	238,71	148,80	62,34%	
IT	7467,00	3,86	3,73%	5,00%	54,26%	16,67%	70,93%	74,67%	200000,00	103,29	59,91	58,00%	
LU	427,00	10,59	10,17%	15,01%	46,84%	10,71%	57,55%	67,72%	4200,00	104,12	59,35	57,01%	
NL	110,20	50,01	36,49	50,01	20,51	15,97%	36,48	72,97	302,00	137,04	78,11	57,00%	
PT	7035,00	35,09	40,20%	49,80%	26,00%	14,53%	40,53%	80,73%	17500,00	87,29	57,79	66,20%	
SE	200,00	23,45	11,27%	15,99%	39,20%	20,00%	59,20%	70,47%	1775,00	208,16	105,05	50,47%	

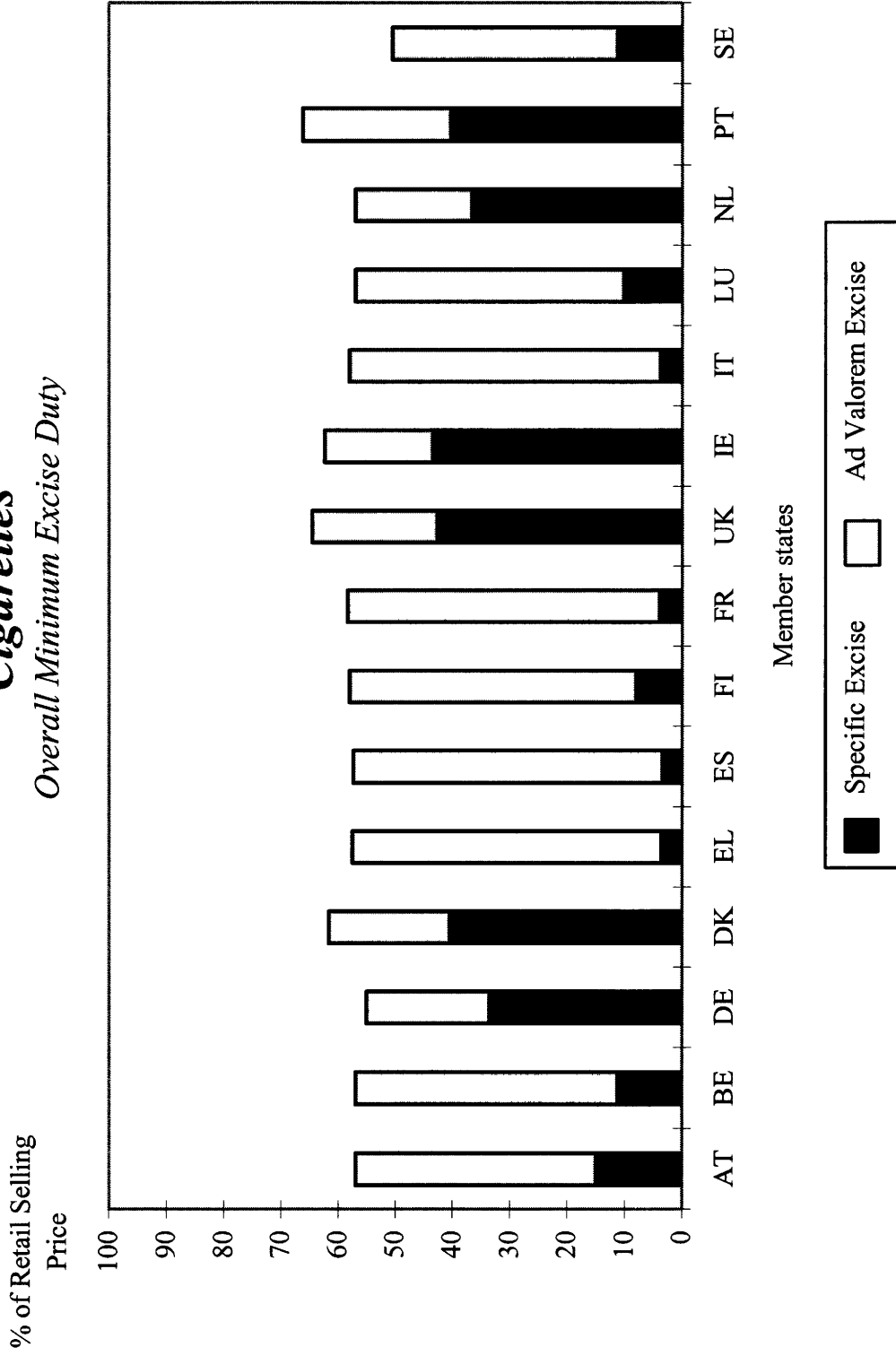
All the figures in this table should reflect the current situation (and not as previously when some figures were "as at 1 January...").

DE: The overall minimum excise duty figure is not definitive – this item is now discussed in Parliament.

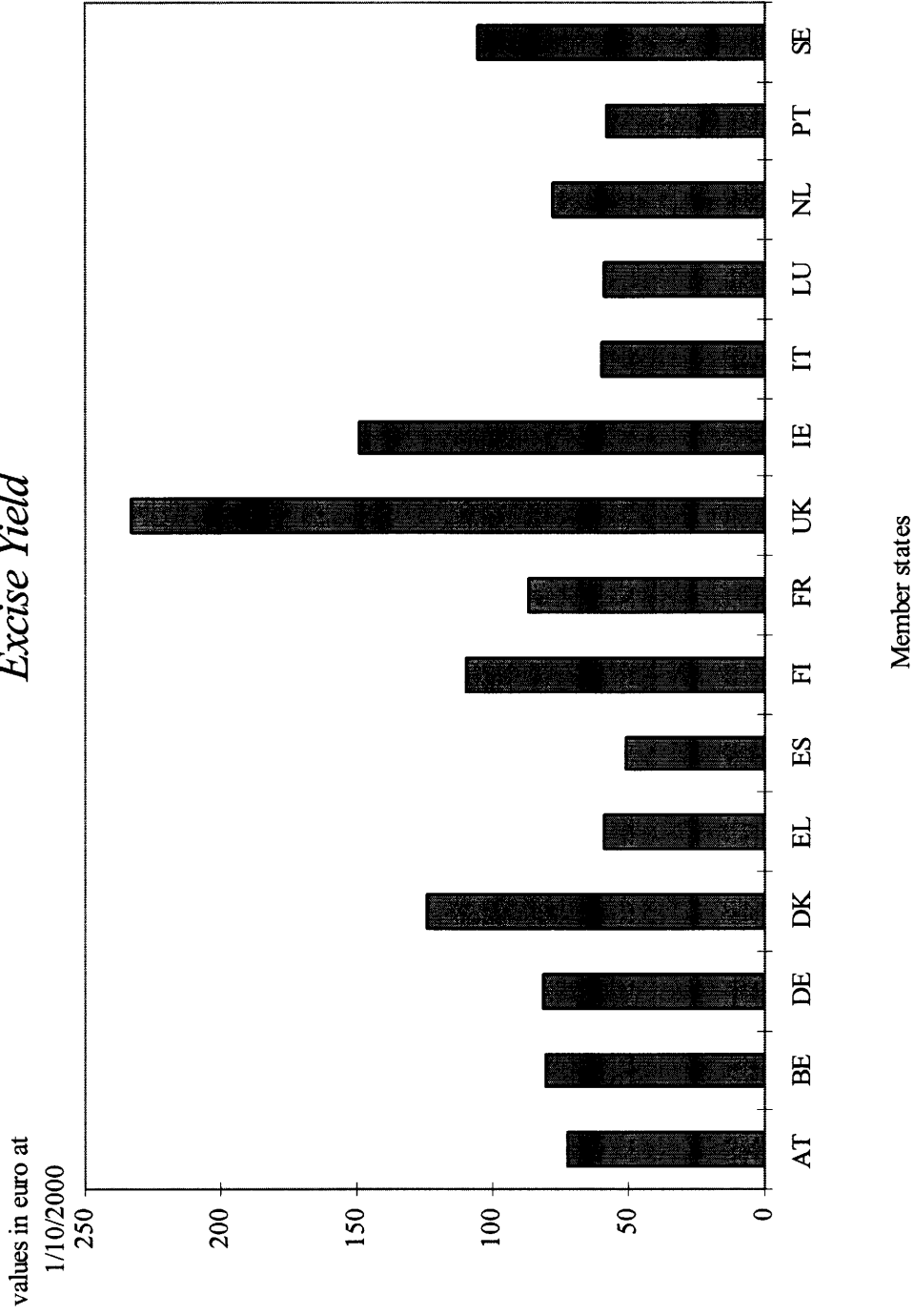
PT: Portugal may apply a reduced rate of up to 50% less than the overall minimum rate to cigarettes consumed in the most remote regions of the Azores and Madeira, made by small-scale manufacturers each of whose annual production does not exceed 500 tonnes. (Article 3.2 of Directive 92/79/EEC)

Cigarettes

Overall Minimum Excise Duty



Cigarettes Excise Yield



Cigars and Cigarillos

Manufactured tobacco

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Specific Excise		Cigars and Cigarillos				Overall minimum excise duty expressed as a percentage (%) of TIRSP or as an amount per kg or for a given number of items. (Article 3 of Directive 92/80/EEC)
		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT		
Minimum excise duty adopted by the Council on 19-10-1992 (Directive 92/79/EEC)		NatCurr	EURO	(as % of TIRSP)	(as % of TIRSP)	(Article 3 of Directive 92/80/EEC)
MS	NatCurr					
AT	OS	0,00	0,00	13,00%	16,67%	29,67%
BE	BFR	0,00	0,00	5,00%	17,36%	22,36%
DE	DM	26,00*	13,29	1,00%	13,79%	14,79%
DK	DKR	198,00*	26,56	10,00%	20,00%	30,00%
EL	DRA	0,00	0,00	26,00%	15,25%	41,25%
ES	PTA	0,00	0,00	12,50%	13,79%	26,29%
FI	FMK	0,00	0,00	22,00%	18,03%	40,03%
FR	FF	0,00	0,00	28,86%	16,39%	45,25%
UK	UKL	134,69	224,82	0,00%	14,89%	14,89%
IE	IRL	124,84	158,51	0,00%	16,67%	16,67
IT	LIT	0,00	0,00	23,00%	16,67%	39,67%
LU	LFR	0,00	0,00	5,00%	10,71%	15,71%
NL	HFL	0,00	0,00	5,00%	15,97%	20,97%
PT	ESC	0,00	0,00	26,21%	14,53%	40,74%
SE	SKR	560,00*	65,67	0,00%	20,00%	20,00%

General remark: The rates and amounts shall be effective for all product belonging to the group of manufactured tobacco concerned, without distinction within each group as to quality, presentation, origin of the products, the materials used, the characteristics of the firms involved or any other criterion. (Article 3.2 of Directive 92/80/EEC)

DE, DK, SE: *The specific excise is given per /1000 items

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

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Manufactured tobacco

*TIRSP** Retail Selling Price, all Taxes Included	Fine-Cut Smoking Tobacco (intended for the rolling of cigarettes)					
	Specific Excise		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Overall minimum excise duty expressed as a percentage (%) of TIRSP or as an amount per kg. (Article 3 of Directive 92/80/EEC) or 30% of TIRSP or euro 20 per kg (Article 3 of Directive 92/80/EEC)
	NatCurr	EURO	(as % of TIRSP	(as % of TIRSP	(as % of TIRSP	
Minimum excise duty adopted by the Council on 19-10-1992 (Directive 92/79/EEC)	MS	NatCurr				
AT	0,00	0,00	47,00%	16,67%	63,67%	
BE	0,00	0,00	37,55%	17,36%	54,91%	
DE	30,21	15,45	18,12%	13,79%	31,91%	
DK	452,50	60,70	0,00%	20,00%	20,00%	
EL	0,00	0,00	59,00%	15,25%	74,25%	
ES	0,00	0,00	37,50%	13,79%	51,29%	
FI	21,50	3,62	50,00%	18,03%	68,03%	
FR	0,00	0,00	51,00%	16,39%	67,39%	
UK	96,81	161,59	0,00%	14,89%	14,89%	
IE	105,35	133,77	0,00%	16,67%	16,67%	
IT	0,00	0,00	54,00%	16,67%	70,67%	
LU	0,00	0,00	31,50%	10,71%	42,21%	
NL	46,85	21,26	14,66%	15,97%	30,63%	
PT	0,00	0,00	30,00%	14,53%	44,53%	
SE	630,00	73,88	0,00%	20,00%	20,00%	

General remark: The rates and amounts shall be effective for all product belonging to the group of manufactured tobacco concerned, without distinction within each group as to quality, presentation, origin of the products, the materials used, the characteristics of the firms involved or any other criterion. (Article 3.2 of Directive 92/80/EEC)

Other smoking tobaccos

Manufactured tobacco

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*TIRSP** Retail Selling Price, all Taxes Included	Other smoking tobaccos					
	Specific excise		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Overall minimum excise duty expressed as a percentage (%) of TIRSP or as an amount per kg.
	NatCurr	EURO	(as % of TIRSP	(as % of TIRSP	(as % of TIRSP	(Article 3 of Directive 92/80/EEC) or euro 15 per kg
Minimum excise duty adopted by the Council on 19-10-1992 (Directive 92/79/EEC)	MS	NatCurr				(Article 3 of Directive 92/80/EEC)
AT	OS	0,00	34,00%	16,67%	50,67%	
BE	BFR	0,00	37,55%	17,36%	54,91%	
DE	DM	21,00	13,50%	13,79%	27,29%	
DK	DKR	402,50	0,00%	20,00%	20,00%	
EL	DRA	0,00	59,00%	15,25%	74,25%	
ES	PTA	0,00	22,50%	13,79%	36,29%	
FI	FMK	21,50	48,00%	18,03%	66,03%	
FR	FF	0,00	46,74%	16,39%	63,13%	
UK	UKL	59,21	0,00%	14,89%	14,89%	
IE	IRL	86,61	0,00%	16,67%	16,67%	
IT	LIT	0,00	54,00%	16,67%	70,67%	
LU	LFR	0,00	31,50%	10,71%	42,21%	
NL	HFL	46,85	14,66%	15,97%	30,63%	
PT	ESC	0,00	30,00%	14,53%	44,53%	
SE	SKR	630,00	0,00%	20,00%	20,00%	

REVENUES FROM TAXES ON CONSUMPTION

EURO Exchange Rates

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Member State	Currency	Value of National Currencies in euro at 1 January 1997 - 1 January 1998 - 1 January 1999 - 1 January 2000 - 1 January 2001				
		1997	1998	1999	2000	2001
AT	OS	13,6914	13,9027	13,7603	13,7603	13,7603
BE	BFR	40,0922	40,7646	40,3399	40,3399	40,3399
DE	DM	1,945940	1,976150	1,95583	1,95583	1,95583
DK	DKR	7,44277	7,52528	7,4501	7,4404	7,4595*
EL	DRA	308,92	312,29	327,15	329,85	340,750**
ES	PTA	164,030	167,312	166,386	166,386	166,386
FI	FMK	5,827130	5,982730	5,94573	5,94573	5,94573
FR	FF	6,560960	6,612240	6,55957	6,55957	6,55957
UK	UKL	0,738778	0,666954	0,7111	0,6246	0,6325*
IE	IRL	0,747690	0,771418	0,787564	0,787564	0,787564
IT	LIT	1913,10	1942,62	1936,27	1936,27	1936,27
LU	LFR	40,0922	40,7646	40,3399	40,3399	40,3399
NL	HFL	2,18388	2,22743	2,20371	2,20371	2,20371
PT	ESC	195,714	202,077	200,482	200,482	200,482
SE	SKR	8,64758	8,72357	9,4696	8,552	8,9467*

*Three national currencies (DKR, UKL and SKR) not irrevocably fixed. (Official Journal C1, 4/01/2000 and **Official Journal L167, 7/7/2000.)

The other 11 national currencies were irrevocably fixed as of 1 January 1999. For these currencies "rate 1 January 1999" = "rate 1 October 2000". (Official Journal L359/98, 31/12/1998, Council Regulation (EC) 2866/98)

REVENUE FROM TAXES ON CONSUMPTION (EXCISE DUTIES AND SIMILAR CHARGES) OTHER THAN VAT
Alcoholic beverages
(All revenue figures are expressed in euro)
(in millions)

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MS	Year	I		II		III		IV		V	
		Ethyl Alcohol		Intermediate Products		Still Wine		Sparkling Wine		Beer	
		NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO
AT	1996	1261,00	94,97	17,00	1,28	0,00	0,00	301,10	22,68	1997,00	150,41
	1997	1179,00	86,11	16,00	1,17	0,00	0,00	308,00	22,50	2044,00	149,29
	1998	1203,30	87,45	15,50	1,13	0,00	0,00	318,70	22,92	2040,30	148,27
	1999	1206,00	87,64	*Sparkling Wine		0,00	0,00	306,00	22,24	1981,40	143,99
BE	1996	7360,36	189,69	898,38	23,15	2748,00	70,82	679,81	17,52	7414,24	191,08
	1997	8250,13	205,78	1259,23	31,41	3710,00	92,54	860,40	21,46	9129,95	227,72
	1998	7737,51	191,81	1256,24	31,14	3883,90	96,28	937,14	23,23	8337,04	206,67
	1999	7767,16	192,54	1238,36	30,70	4013,37	99,49	1012,59	25,10	8469,49	209,95
DK	1996	1675,80	229,41	33,40	4,57	947,89	129,76	16,60	2,27	1641,80	224,76
	1997	1608,19	216,07	32,38	4,35	1030,22	138,42	17,39	2,34	1672,48	224,71
	1998	1632,19	219,08	31,98	4,29	1046,95	140,53	18,39	2,47	1586,87	213,00
	1999	1630,81	218,75	31,09	4,17	1060,25	142,21	26,89	3,61	1534,73	205,87
FI	1996	2982,50	524,78	174,20	30,65	758,70	133,50	*Still Wine		3246,90	571,30
	1997	2970,10	509,70	167,00	28,66	867,00	148,79	*Still Wine		3223,20	553,14
	1998	2975,00	500,36	142,00	23,88	899,00	151,20	*Still Wine		3155,00	530,63
	1999	3070,00	516,34	146,00	24,54	1056,00	177,61	*Still Wine		3186,00	535,85
FR	1996	11281,00	1750,30	1223,00	189,75	684,00	106,13	139,00	21,57	1454,00	225,59
	1997	11569,00	1763,31	1206,00	183,81	689,00	105,02	146,00	22,25	1991,00	303,46
	1998	11846,00	1805,91	1221,00	186,14	701,00	106,87	149,00	22,71	2018,00	307,64
	1999										
DE	1996	5084,70	2694,02	52,07	27,59	-----	-----	1063,56	563,51	1699,70	900,55
	1997	4662,21	2395,87	55,78	28,66	-----	-----	1094,82	562,62	1690,40	868,68
	1998	4425,90	2262,93	68,13	34,83	-----	-----	1027,66	520,03	1654,00	845,68
	1999	4366,94	2232,78	67,66	34,59	-----	-----	1066,63	545,36	1652,00	844,65
EL	1996	42989,00	138,21	*Ethyl Alcohol		-----	-----	-----	-----	16508,00	53,07
	1997	59641,00	193,06	*Ethyl Alcohol		-----	-----	-----	-----	17305,00	56,02
	1998	57310,05	183,52	*Ethyl Alcohol		-----	-----	-----	-----	18300,22	58,60
	1999	61087,59	186,73	*Ethyl Alcohol		-----	-----	-----	-----	20506,42	62,68
IE	1996	137,63	168,07	17,45	21,67	53,50	65,33	1,75	2,14	340,98	416,41
	1997	144,12	192,75	19,05	25,48	60,40	80,77	2,09	2,79	353,87	473,28
	1998	147,66	188,27	22,25	28,38	70,12	89,40	2,52	3,21	365,64	466,19
	1999	171,62	217,91	25,80	32,76	78,98	100,28	4,20	5,33	376,91	478,58

(*) = Figure included in...

...Revenues - Alcoholic beverages...

(All revenue figures are expressed in euro)

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(in millions)

MS	Year	I		II		III		IV		V	
		NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO
IT	1996	82200,00	399,13	29800,00	14,47	0	0	0	0	423300,00	205,49
	1997	828900,00	433,28	28800,00	15,05	0	0	0	0	442900,00	231,51
	1998	875780,00	452,30	27700,00	14,31	0	0	0	0	476349,00	246,01
	1999	903978,00	466,86	28670,00	14,81	0	0	0	0	479632,00	247,71
LU	1996	883,00	22,52	33,00	0,84	-----	-----	-----	-----	105,00	2,69
	1997	998,00	25,44	36,00	0,91	-----	-----	-----	-----	121,00	3,08
	1998	977,00	24,22	37,00	0,92	0	0	0	0	110,00	2,73
	1999	993,04	24,62	39,16	0,97	0	0	0	0	113,75	2,82
NL	1996	905,00	428,28	322,00	152,38	*Intern Prod	*Intern Prod	*Intern Prod	*Intern Prod	611,00	289,15
	1997	944,00	432,26	356,00	163,01	*Intern Prod	*Intern Prod	*Intern Prod	*Intern Prod	655,00	299,92
	1998	878,00	398,42	350,00	158,82	*Intern Prod	*Intern Prod	*Intern Prod	*Intern Prod	605,00	274,54
	1999	845,00	383,44	367,00	116,54	*Intern Prod	*Intern Prod	*Intern Prod	*Intern Prod	616,00	279,53
PT	1996	15935,60	81,16	*Ethyl Alcohol	10,64	*Ethyl Alcohol	*Ethyl Alcohol	*Ethyl Alcohol	*Ethyl Alcohol	16706,60	85,08
	1997	16149,50	82,52	2081,90	10,64	*Intern Prod	*Intern Prod	*Intern Prod	*Intern Prod	16708,90	85,37
	1998	16959,15	84,59	2117,57	10,56	-----	-----	-----	-----	17038,96	84,99
	1999	19394,03	96,74	2431,82	12,13	-----	-----	-----	-----	17727,79	88,43
ES	1996	105139,00	633,00	4663,00	28,07	-----	-----	-----	-----	34998,00	210,71
	1997	110785,00	665,83	4276,00	25,76	-----	-----	-----	-----	29467,00	177,41
	1998	128659,00	773,26	3674,00	22,08	-----	-----	-----	-----	32315,00	194,22
	1999	130558,00	784,67	3389,00	20,37	-----	-----	-----	-----	32613,00	196,01
SE	1996	2455,00	283,66	266,00	30,73	2699,00	311,86	2699,00	*Still Wine	3302,00	381,53
	1997	4682,00	541,42	207,00	23,94	2885,00	333,62	2885,00	*Still Wine	2069,00	239,26
	1998	4674,00	493,58	148,00	15,63	2998,00	316,54	2998,00	*Still Wine	2141,00	226,09
	1999	4722,78	552,24	133,11	15,56	3313,09	387,41	3313,09	*Still Wine	2429,68	284,11
UK	1996	1585,00	1875,90	Cider+Perr	160,96	1172,00	1387,10	1172,00	70,00	2606,00	3084,28
	1997	1556,00	2106,18	Cider+Perr	181,38	1267,00	1714,99	1267,00	79,00	2682,00	3630,32
	1998	1605,00	2257,07	Cider+Perr	194,07	1382,00	1943,47	1382,00	83,00	2698,00	3794,12
	1999	1795,00	2996,16	Cider+Perr	257,05	1504,00	2510,43	1504,00	116,00	2818,00	4703,72

(*) = Figure included in

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

(All revenue figures are expressed in euro)

(All revenue figures are expressed in euro)

(in millions)

MS	Year	NatCurr	I		II		III		IV		V	
			NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO
AT	1996	OS	36230,00	2728,74	*Leaded Petrol	1259,13	1434,60	*Leaded Petrol	11,47	*Leaded Petrol	389,57	10,04
	1997	OS	34629,00	2529,25	*Leaded Petrol	1333,68	1488,21	*Leaded Petrol	13,43	*Leaded Petrol	443,02	11,05
	1998	OS	35647,00	2590,57	*Leaded Petrol	1363,15	1626,21	*Leaded Petrol	14,23	*Leaded Petrol	344,17	8,53
	1999	OS	37084,20	2695,01	*Leaded Petrol	1544,02	1720,91	*Leaded Petrol	14,22	*Leaded Petrol	271,26	6,72
BE	1996	BFR	20225,73	521,25	48857,18	1124,95	563,74	55665,79	43,37	325,00	2978,00	407,68
	1997	BFR	17067,75	425,71	53470,27	1131,82	515,67	59665,76	80,79	80,79	1912,18	256,89
	1998	BFR	13811,49	342,38	54989,51	1193,13	515,16	65601,00	294,73	39,56	2004,02	268,99
	1999	BFR	3514,65	87,13	62285,62	1324,67	281,03	69421,40	1535,70	206,00	4388,41	588,65
DK	1996	DKR	1,06	0,14	8217,50	1373,37	561,96	4118,00	627,60	110,43	267,40	47,05
	1997	DKR	116,66	15,67	8423,93	1402,20	568,90	3838,00	854,20	146,59	241,89	41,51
	1998	DKR	-1,12	-0,15	8888,97	1350,21	588,66	3838,00	1043,00	175,42	291,00	48,94
	1999	DKR	-0,445	-0,06	9875,47	1385,36	631,71	2095,11	1110,00	186,86	335,00	56,34
FI	1996	FF	39132,00	6071,50	36761,00	5703,63	8858,70	3193,80	52,00	8,07	626,00	97,13
	1997	FF	30339,00	4624,17	44228,00	6741,09	9973,24	3315,03	64,00	9,75	581,00	88,55
	1998	FF	153923,00	23465,41	*Leaded Petrol			3500,00	*Leaded Petrol			
	1999	FF						3756,00				
DE	1996	DM	1170,00	619,90	38471,00	20383,07	10086,36	19037,00	3315,00	1756,38	93,00	49,27
	1997	DM	49,00	25,18	39584,00	20341,84	9965,88	19393,00	3275,00	1682,99	84,00	43,17
	1998	DM	28,80	14,73	39951,00	20426,88	10261,63	20070,00	2938,20	1502,28	72,20	36,92
	1999	DM	31,40	16,05	41515,00	21226,54	11375,58	22248,70	4081,30	2086,74	40,20	20,55
EL	1996	DRA	452721,00	1455,47	*Leaded Petrol	1105,08	1105,08	343733,00	2361,00	7,59	38347,00	123,28
	1997	DRA	474421,00	1535,73	*Leaded Petrol	1095,52	1095,52	338430,00	2246,00	7,27	35681,00	115,50
	1998	DRA	483584,00	1548,51	*Leaded Petrol	1046,41	1046,41	326783,00	2270,00	7,27	34444,00	110,29
	1999	DRA	457236,00	1397,63	*Leaded Petrol	927,11	927,11	303304,00	1876,00	5,73	33584,00	102,66
IE	1996	IRL	157,93	192,86	264,22	322,67	351,97	288,22	4,87	5,95	10,66	13,02
	1997	IRL	134,49	179,87	339,62	440,25	451,58	337,64	4,04	5,40	11,54	15,43
	1998	IRL	98,07	125,04	435,10	554,76	607,03	476,10	4,13	5,26	15,00	19,13
	1999	IRL	52,72	66,94	503,81	639,71	654,84	515,73	3,86	4,90	17,60	22,35

(*) = Figure included in...

FI : Column IV "LPG and Methane" = Gas Oil - heating purposes.

IE : Column III « Diesel » = Includes Gas Oil used for industrial/commercial and heating purposes.

...Revenues - Mineral oils...

(All revenue figures are expressed in euro)

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(in millions)

MS	Year	I		II		III		IV		V	
		Leaded Petrol		Unleaded Petrol		Diesel		LPG and Methane		Heavy fuel oil	
		NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO
IT	1996	13959800,00	6776,73	10639900,00	5165,10	12902300,00	6263,37	8552500,00	4151,78	411700,00	199,86
	1997	12701300,00	6639,12	11939500,00	6240,92	12742400,00	6660,60	9051800,00	4731,48	410800,00	214,73
	1998	11440600,00	5908,58	13783400,00	7118,53	14529150,00	7503,68	7202419,00	3719,74	385819,00	199,26
	1999	9806000,00	5064,38	15281000,00	7891,98	15735699,00	8126,81	8401379,00	4338,95	404563,00	208,94
LU	1996	1352,00	34,47	5889,00	150,18	6228,00	158,81	0,00	0,01	9,00	0,23
	1997	1063,00	27,11	6341,00	161,69	6266,00	159,79	1,00	0,02	6,00	0,16
	1998	834,00	20,67	6389,00	158,38	6745,00	167,20	1,00	0,02	2,00	0,05
	1999	184,00	4,56	7354,00	182,30	7656,00	189,79	1,00	0,02	2,00	0,05
NL	1996	6118,00	2895,30	*Leaded Petrol	3669,00	3669,00	1736,33	*Diesel		*Diesel	
	1997	6839,00	3131,58	*Leaded Petrol	4354,00	4354,00	1993,70	*Diesel		*Diesel	
	1998	6625,00	3006,29	*Leaded Petrol	4266,00	4266,00	1935,83	*Diesel		*Diesel	
	1999	6940,00	3149,23	*Leaded Petrol	4566,00	4566,00	2071,96	*Diesel		*Diesel	
PT	1996	148303,00	755,26	93944,00	478,43	196627,00	1001,36	48,00	0,24	7244,00	36,89
	1997	137020,20	700,10	109047,20	557,18	193847,50	990,46	1649,80	8,43	7133,80	36,45
	1998	127781,65	637,37	133829,48	667,54	234535,32	1169,86	1861,41	9,28	7005,60	34,94
	1999	56680,51	282,72	188173,14	938,60	246713,34	1230,60	1880,57	9,38	5630,76	28,09
ES	1996	482539,00	2905,18	223055,00	1342,93	567075,00	3414,14	3859,00	23,23	6567,00	39,54
	1997	426596,00	2563,89	277309,00	1666,66	615421,00	3698,75	2820,00	16,95	6149,00	36,96
	1998	386923,00	2325,45	323576,00	1944,73	705126,00	4237,89	2970,00	17,85	6130,00	36,84
	1999	344404,00	2069,91	367281,00	2207,40	794680,00	4776,12	2972,00	17,86	7137,00	42,89
SE	1996	0,00	0,00	23757,00	2745,00	10995,00	1270,42	236,00	27,27	1905,00	220,11
	1997	0,00	0,00	24197,00	2798,12	10871,00	1257,11	234,00	27,06	1833,00	211,97
	1998	0,00	0,00	24161,00	2551,43	11827,00	1248,94	254,00	26,82	2049,00	216,38
	1999	0,00	0,00	24442,68	2858,12	11894,23	1390,81	255,79	27,91	2060,53	240,94
UK	1996	3716,00	4398,00	7043,00	8335,61	5888,00	6968,63	0,00	0,00	82,00	97,05
	1997	3393,00	4592,72	8073,00	10927,50	6674,00	9033,84	0,37	0,50	58,00	78,51
	1998	2983,50	4195,61	9897,06	13917,96	7893,79	11100,82	0,73	1,03	54,66	77,33
	1999	1629,56	2720,01	11951,61	19949,27	8612,29	14375,38	1,25	2,09	28,61	47,75

(*) = Figure included in...

DK: Column V "Heavy fuel oil" = Heating purposes.

DK: The figures in column IV "LPG and Methane" given by Denmark also includes natural gas.

ES: Column II "Unleaded Petrol" given by Spain also includes high octane unleaded petrol.

ES: Column III gives the figures for normal rate gas oil « propellant ». Figures for uses with diminished rates (heating, agriculture) not included (about 14% of mentioned figures).

SE: Total revenues from diesel, LPG/methane and heavy fuel oil are distributed according to their percentage share 1996.

UK : Other oils (1998=166,26 UKL =>233,81€ ; 1999=169,56 UKL =>283,02€ ; 2000=181,34 UKL=>302,69€) – includes gas oil, fuel oil, aviation gas, kerosen and other light oils.

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

Manufactured tobacco

(All revenue figures are expressed in euro)

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(in millions)

MS	Year	I		II		III		IV	
		Cigarettes		Cigars		Cigarillos		Other smoking tobaccos	
		NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO
AT	1996	OS	12310,00	927,15	*Cigarettes			*Cigarettes	
	1997	OS	13235,00	966,67	*Cigarettes			*Cigarettes	
	1998	OS	15077,50	1095,72	*Cigarettes			*Cigarettes	
	1999	OS	15926,30	1157,41	*Cigarettes			*Cigarettes	
BE	1996	BFR	36021,18	928,33	105,24	2,71	308,43	5690,84	146,66
	1997	BFR	37739,24	941,31	117,15	2,92	347,93	7283,68	181,67
	1998	BFR	38631,01	957,34	116,64	2,89	334,94	7619,24	188,88
	1999	BFR	43343,56	1074,46	146,05	3,62	365,95	6974,52	172,89
DK	1996	DKR	6276,41	859,22	81,40	11,14	*Cigars	878,60	120,28
	1997	DKR	6170,88	829,11	80,25	10,78	*Cigars	881,01	118,37
	1998	DKR	5094,10	683,76	81,81	10,98	*Cigars	840,64	112,84
	1999	DKR	7523,61	1009,20	79,11	10,62	*Cigars	805,70	108,08
FI	1996	FMK	2668,60	469,55	32,80	5,77	*Cigars	235,70	41,47
	1997	FMK	2872,31	492,92	33,51	5,75	*Cigars	240,44	41,26
	1998	FMK	2981,49	498,35	37,35	6,24	*Cigars	270,43	45,20
	1999	FMK	3030,53	509,70	41,49	6,98	*Cigars	317,45	53,39
FR	1996	FF	41906,00	6501,90	*Cigarettes			*Cigarettes	
	1997	FF	43441,00	6621,13	*Cigarettes			*Cigarettes	
	1998	FF	36700,00	5550,31	*Cigarettes			*Cigarettes	
	1999	FF	43800,00	6677,27	*Cigarettes			*Cigarettes	
DE	1996	DM	19858,20	10521,46	49,00	25,96	*Cigars	636,00	336,97
	1997	DM	20240,60	10401,45	59,50	30,58	*Cigars	652,40	335,26
	1998	DM	20863,77	10667,48	68,00	34,77	*Cigars	690,12	352,85
	1999	DM	22043,65	11270,74	71,16	36,38	*Cigars	704,42	360,16
EL	1996	DRA	406336,00	1306,35	*Cigarettes			*Cigarettes	
	1997	DRA	459746,00	1488,23	*Cigarettes			*Cigarettes	
	1998	DRA	514412,11	1647,23	*Cigarettes			*Cigarettes	
	1999	DRA	559423,92	1709,99	*Cigarettes			*Cigarettes	
IE	1996	IRL	521,22	697,29	6,84	8,35	*Cigars	5,02	6,13
	1997	IRL	560,37	749,47	7,40	9,90	*Cigars	4,84	6,69
	1998	IRL	603,51	769,48	7,72	9,84	*Cigars	5,12	6,53
	1999	IRL	665,53	845,07	8,25	10,48	*Cigars	4,69	5,95

(*) = Figure included in...

...Revenues - Manufactured tobacco...

(in millions)

(All revenue figures are expressed in euro)

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MS	Year	I		II		III		IV	
		Cigarettes		Cigars		Cigarillos		Other smoking tobaccos	
		NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO
IT	1996	10544700,00	5118,89	34200,00	16,60	7400,00	3,59	45400,00	22,04
	1997	11165300,00	5836,23	37700,00	19,71	8100,00	4,23	45500,00	23,78
	1998	12044686,00	6200,23	42134,00	21,69	10018,00	5,17	49540,00	25,58
	1999	12981630,00	6704,45	44355,00	22,91	10565,00	5,46	48608,00	25,10
LU	1996	7191,00	183,38	13,00	0,32	18,00	0,46	300,00	7,66
	1997	9790,00	249,65	16,00	0,40	26,00	0,67	503,00	12,82
	1998	10008,00	245,51	24,00	0,59	24,00	0,59	478,00	11,86
	1999	11797,00	292,44	20,00	0,49	33,00	0,81	2040,00	50,57
NL	1996	2142,00	1013,69	13,00	6,15	*Cigars		792,00	374,81
	1997	2946,00	1348,98	*Cigarettes		*Cigarettes		*Cigarettes	
	1998	3071,00	1378,72	*Cigarettes		*Cigarettes		*Cigarettes	
	1999	3532,00	1602,75	*Cigarettes		*Cigarettes		*Cigarettes	
PT	1996	164945,00	840,02	411,00	2,09	*Cigars		342,00	1,74
	1997	176460,00	901,62	534,00	2,73	*Cigars		329,00	1,68
	1998	192028,48	957,83	947,90	4,73	*Cigars		502,22	2,51
	1999	200376,00	999,47	896,26	4,47	*Cigars		556,01	2,77
ES	1996	442639,00	2664,96	3525,00	21,22	*Cigars		1037,00	6,24
	1997	516066,00	3101,62	4842,00	29,10	*Cigars		1424,00	8,56
	1998	646360,00	3884,70	5015,00	30,14	*Cigars		1764,00	10,60
	1999	667877,00	4014,02	6134,00	36,87	*Cigars		2239,00	13,46
SE	1996	6126,00	707,83	29,00	3,35	*Cigars		495,00	57,19
	1997	6496,00	751,19	35,00	4,05	*Cigars		607,00	70,19
	1998	5842,00	616,92	40,00	4,22	*Cigars		707,00	74,66
	1999	6099,62	713,24	35,63	4,17	*Cigars		599,39	70,09
UK	1996	7680,00	10876,07	137,00	162,14	*Cigars		246,00	291,15
	1997	8045,00	10889,60	137,00	185,44	*Cigars		207,00	280,19
	1998	7974,00	11955,85	139,00	208,41	*Cigars		207,00	310,37
	1999	3388,00	4764,45	102,00	143,44	*Cigars		205,00	288,29

(*) = Figure included in...

UK: Column IV "Other smoking tobaccos" includes two categories of tobacco (figures 1998): Handrolling = 159 UKL and Pipe tobacco = 49 UKL.
 LU: Column IV: 1999 = a significant increase!

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