



**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](http://ec.europa.eu/taxation_customs/index_en.htm) or

**"Taxes in Europe" online database:**

[http://ec.europa.eu/taxation\\_customs/tedb/taxSearch.html](http://ec.europa.eu/taxation_customs/tedb/taxSearch.html)

(Shows the situation as at **01/01/2020**)

© European Commission, 2020

Reproduction is authorised, provided the source and web address  
([http://ec.europa.eu/taxation\\_customs/index\\_en.htm](http://ec.europa.eu/taxation_customs/index_en.htm)) are acknowledged.

e-mail: [TAXUD-C2-TABLES@ec.europa.eu](mailto:TAXUD-C2-TABLES@ec.europa.eu)

# 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. The information is supplied by the respective Member States. The Commission cannot be held responsible for its accuracy or completeness, neither does its publication imply an endorsement by the Commission of those Member States' legal provisions.*

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

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

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

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

[http://ec.europa.eu/taxation\\_customs/index\\_en.htm](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).***



# TABLE OF CONTENTS

INTRODUCTORY NOTE .....	2
UPDATE SITUATION - EXCISE DUTY TABLES .....	3
TABLE OF CONTENTS .....	4
EURO EXCHANGE RATES.....	5
ALCOHOLIC BEVERAGES .....	6
BEER .....	7
WINE .....	18
FERMENTED BEVERAGES OTHER THAN WINE AND BEER .....	25
INTERMEDIATE PRODUCTS.....	30
ETHYL ALCOHOL.....	35
NATIONAL TAXES.....	40
LIST OF MEMBER STATE CONTACT POINTS FOR EXCISE DUTY TABLES . <b>Error! Bookmark not defined.</b>	

## EURO EXCHANGE RATES

Value of National Currency in EUR at the first working day of October <sup>1</sup>		
Member State	National Currency	Currency value
Bulgaria	BGN	1,9558
Croatia	HRK	7,4111
Czechia	CZK	25,74
Denmark	DKK	7,4655
Hungary	HUF	334,79
Poland	PLN	4,3774
Romania	RON	4,7511
Sweden	SEK	10,8043
United Kingdom (former Member State)	GBP	0,8896

---

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

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

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

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

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

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

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

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

## **ALCOHOLIC BEVERAGES**

# BEER

Standard rates						Reduced rates											
CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)						"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)			"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)								
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)		0,748 EUR per hl/degree Plato of finished product. (Article 6 of Directive 92/84EEC)		1,87 EUR per hl/degree of alcohol of finished product. (Article 6 of Directive 92/84/EEC)		(Article 1 of Directive 92/83/EEC)			Rate may not be set more than 50% below the standard national rate. (Article 4.1 of Directive 92/83/EEC)								
MS	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°Plato or /°alcohol		Hectolitre Range		VAT %	Additional comments
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR	From	To		
AT	EUR		2			20	Flavoured beers: Following the judgement of the court in Case C-30/17 concerning the basis of assessment for flavoured beers according to the Plato scale, in Austria only the dry extract of the original wort will be taken into consideration but not the aromatic substances or sugar syrup added after the completion of fermentation. The tax rate						1,2 hl/°Plato		12.499	20	<12,500 hl

Standard rates								Reduced rates									
CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)								"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)				"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)					
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)		0,748 EUR per hl/degree Plato of finished product. (Article 6 of Directive 92/84EEC)		1,87 EUR per hl/degree of alcohol of finished product. (Article 6 of Directive 92/84/EEC)				(Article 1 of Directive 92/83/EEC)				Rate may not be set more than 50% below the standard national rate. (Article 4.1 of Directive 92/83/EEC)					
MS	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°Plato or /°alcohol		Hectolitre Range		VAT %	Additional comments
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR	From	To		
							remains the same.										
													1,4 hl/°Plato	12.500	24.999	20	<25,000 hl
													1,6 hl/°Plato	25.000	37.499	20	<37,500 hl
													1,8 hl/°Plato	37.499	50.000	20	<= 50,000 hl
BE	EUR		2,0043			21							1,7428 hl/°Plato		12.500	21	yearly production <=12,500 hl
													1,801 hl/°Plato	12.500	25.000	21	yearly production <=25,000 hl
													1,859 hl/°Plato	25.000	50.000	21	yearly production <=50,000 hl
													1,9172 hl/°Plato	50.000	75.000	21	yearly production <=75,000 hl
													1,9754 hl/°Plato	75.000	200.000	21	yearly production <=200,000 hl
BG	BGN	1,5	0,7669			20	per 1 hectolitre for Plato degrees of the initial			20		0,75 hl/°Plato	0,3835 hl/°Plato			20	



Standard rates								Reduced rates									
CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)								"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)				"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)					
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)		0,748 EUR per hl/degree Plato of finished product. (Article 6 of Directive 92/84EEC)		1,87 EUR per hl/degree of alcohol of finished product. (Article 6 of Directive 92/84/EEC)				(Article 1 of Directive 92/83/EEC)				Rate may not be set more than 50% below the standard national rate. (Article 4.1 of Directive 92/83/EEC)					
MS	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°Plato or /°alcohol		Hectolitre Range		VAT %	Additional comments
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR	From	To		
							extract content										
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 1,000 hl, has been introduced.
CZ	CZK	32	1,2432			21						16 hl/°Plato	0,6216 hl/°Plato		10.000	21	Production up to 10,000 hl inclusive
												19,2 hl/°Plato	0,7459 hl/°Plato	10.000	50.000	21	Production from 10,000 hl up to 50,000 hl inclusive
													22,4 hl/°Plato	0,8702 hl/°Plato	50.000	100.000	21

		Standard rates					Reduced rates											
		CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)					"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)				"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)							
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)		0,748 EUR per hl/degree Plato of finished product. (Article 6 of Directive 92/84EEC)		1,87 EUR per hl/degree of alcohol of finished product. (Article 6 of Directive 92/84/EEC)			(Article 1 of Directive 92/83/EEC)				Rate may not be set more than 50% below the standard national rate. (Article 4.1 of Directive 92/83/EEC)							
MS	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°Plato or /°alcohol		Hectolitre Range		VAT %	Additional comments	
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR	From	To			
																	100,000 hl inclusive	
												25,6 hl/°Plato	0,9946 hl/°Plato	100.000	150.000	21	Production from 100,000 hl up to 150,000 hl inclusive	
												28,8 hl/°Plato	1,1189 hl/°Plato	150.000	200.000	21	Production from 150,000 hl up to 200,000 hl inclusive	
DE	EUR		0,787			19							0,4407 hl/°Plato		5.000	19	<=5,000 hl	
													0,5288 hl/°Plato	5.000	10.000	19	<=10,000 hl	
														0,617 hl/°Plato	10.000	20.000	19	<=20,000 hl
														0,661 hl/°Plato	20.000	40.000	19	<=40,000 hl
DK	DKK			48,74	6,5287	25		0	0	25	Beer with an alcohol content less than 2.8% is not taxed.						Please see footnote (1), (2) and (3)	

Standard rates							Reduced rates										
CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)							"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)			"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)							
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)	0,748 EUR per hl/degree Plato of finished product. (Article 6 of Directive 92/84EEC)		1,87 EUR per hl/degree of alcohol of finished product. (Article 6 of Directive 92/84/EEC)				(Article 1 of Directive 92/83/EEC)			Rate may not be set more than 50% below the standard national rate. (Article 4.1 of Directive 92/83/EEC)							
MS	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°Plato or /°alcohol		Hectolitre Range		VAT %	Additional comments
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR	From	To		
EE	EUR				12,7	20				20	Not applied		6,35 hl/°Alc		15.000	20	If annual amount of product is <=15,000 hl
EL	EUR		5			24					Not applied		2,5 hl/°Plato			24	
ES	EUR		7,48			21	Basis of assessment: hectolitres of finished product. Products with an alcoholic strength exceeding 2.8 per cent vol. and a Plato degree less than 11		0	21	Products with an alcoholic strength not exceeding 1.2 per cent vol.						
			9,96			21	Basis of assessment: hectolitres of finished product. Products with Plato degree of not less than 11 and not more than 15		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 2.8 per cent vol.						

		Standard rates						Reduced rates											
		CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)						"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)				"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)							
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)		0,748 EUR per hl/degree Plato of finished product. (Article 6 of Directive 92/84EEC)		1,87 EUR per hl/degree of alcohol of finished product. (Article 6 of Directive 92/84/EEC)				(Article 1 of Directive 92/83/EEC)				Rate may not be set more than 50% below the standard national rate. (Article 4.1 of Directive 92/83/EEC)							
MS	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°Plato or /°alcohol		Hectolitre Range		VAT %	Additional comments		
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR	From	To				
			13,56			21	Basis of assessment: hectolitres of finished product. Products with a Plato degree greater than 15 and not more than 19												
			0,91			21	Products with a Plato degree greater than 19												
FI	EUR				36,5	24			9,6	24	>0.5%<=2.8%		18,25 hl/°Alc		5.000	24	<=5,000 hl		
													25,55 hl/°Alc	5.001	30.000	24	<=30,000 hl		
														29,2 hl/°Alc	30.001	55.000	24	<=55,000 hl	
															32,85 hl/°Alc	55.001	100.000	24	<=100,000 hl
															36,5 hl/°Alc	100.001	150.000	24	<=150,000 hl

Standard rates								Reduced rates										
CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)								"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)				"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)						
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)		0,748 EUR per hl/degree Plato of finished product. (Article 6 of Directive 92/84EEC)		1,87 EUR per hl/degree of alcohol of finished product. (Article 6 of Directive 92/84/EEC)				(Article 1 of Directive 92/83/EEC)				Rate may not be set more than 50% below the standard national rate. (Article 4.1 of Directive 92/83/EEC)						
MS	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°Plato or /°alcohol		Hectolitre Range		VAT %	Additional comments	
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR	From	To			
FR	EUR				7,61	20			3,81	20			3,81 hl/°Alc			20		
HR	HRK			40	5,3973	25						20 hl/°Alc	2,6987 hl/°Alc		5.000	25	yearly production ≤ 5,000 hl	
												22 hl/°Alc	2,9685 hl/°Alc	5.001	25.000	25	yearly production 5,001 - 25,000 hl	
													24 hl/°Alc	3,2384 hl/°Alc	25.001	75.000	25	yearly production 25,001 - 75,000 hl
													26 hl/°Alc	3,5083 hl/°Alc	75.001	125.000	25	yearly production 75,001 - 125,000 hl
HU	HUF			1.620	4,8389	27						810 hl/°Alc	2,4194 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		40.000	23	Yearly production ≤40,000 hl	
									11,27	23	Exceeding 1.2% but not exceeding 2.8%							

Standard rates								Reduced rates									
CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)								"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)			"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)						
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)		0,748 EUR per hl/degree Plato of finished product. (Article 6 of Directive 92/84EEC)		1,87 EUR per hl/degree of alcohol of finished product. (Article 6 of Directive 92/84/EEC)				(Article 1 of Directive 92/83/EEC)			Rate may not be set more than 50% below the standard national rate. (Article 4.1 of Directive 92/83/EEC)						
MS	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°Plato or /°alcohol		Hectolitre Range		VAT %	Additional comments
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR	From	To		
IT	EUR		2,99			22							1,794 hl/°Plato		10.000	22	reduced rate equal to 60% of the ordinary excise duty rate is applied to beer brewed by independent small breweries with a production of non more than 10,000 hl per year
LT	EUR				7,11	21											
LU	EUR		0,7933			17	> 200,000 hl (cat. 3)			17			0,3966 hl/°Plato		50.000	17	annual production ≤ 50,000 hl (cat. 1)
													0,4462 hl/°Plato	50.000	200.000	17	annual production ≤ 200,000 hl (cat. 2)
LV	EUR				7,4	21	Minimum level of taxation 13.6 EUR per 100 litres.						3,7 hl/°Alc			21	Tax rate for the first 10,000 hl beer produced in one

Standard rates								Reduced rates										
CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)								"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)				"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)						
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)		0,748 EUR per hl/degree Plato of finished product. (Article 6 of Directive 92/84EEC)		1,87 EUR per hl/degree of alcohol of finished product. (Article 6 of Directive 92/84/EEC)				(Article 1 of Directive 92/83/EEC)				Rate may not be set more than 50% below the standard national rate. (Article 4.1 of Directive 92/83/EEC)						
MS	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°Plato or /°alcohol		Hectolitre Range		VAT %	Additional comments	
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR	From	To			
																	calendar year. Minimum level of taxation 13.6 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	8,57	1,9578			23						4,285 hl/°Plato	0,9789 hl/°Plato			23		
PT	EUR		10,44			23	strength by vol.>1.2%. Plato <=7°.		8,34	23	strength by vol.>0.5% and <=1.2%.		5,22 hl/°Plato			23	strength by vol.>1.2%. Plato <=7°.	
			16,7			23	strength by vol.>1.2%. Plato >7° and <= 11°.		4,17	23	Reduced Rate "Independent small breweries" strength by		8,35 hl/°Plato			23	strength by vol.>1.2%. Plato >7° and <= 11°.	

		Standard rates					Reduced rates										
		CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)					"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)			"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)							
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)		0,748 EUR per hl/degree Plato of finished product. (Article 6 of Directive 92/84EEC)		1,87 EUR per hl/degree of alcohol of finished product. (Article 6 of Directive 92/84/EEC)		(Article 1 of Directive 92/83/EEC)			Rate may not be set more than 50% below the standard national rate. (Article 4.1 of Directive 92/83/EEC)								
MS	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°Plato or /°alcohol		Hectolitre Range		VAT %	Additional comments
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR	From	To		
											vol.>0.5% and <=1.2 %.						
			20,89			23	strength by vol.>1.2%. Plato 11° and <= 13°.						10,45 hl/°Plato			23	strength by vol.>1.2%. Plato 11° and <= 13°.
			25,06			23	strength by vol.>1.2%. Plato 13° and <= 15°.						12,53 hl/°Plato			23	strength by vol.>1.2%. Plato 13° and <= 15°.
			29,3			23	strength by vol.>1.2%. Plato >15°.						14,65 hl/°Plato			23	strength by vol.>1.2%. Plato >15°.
RO	RON	3,53	0,743			19					not applicable	1,95 hl/°Plato	0,4104 hl/°Plato			19	
SE	SEK			202	18,6963	25		0	0	25							
SI	EUR				12,1	22							6,05 hl/°Alc		20.000	22	
SK	EUR				3,587	20							2,652 hl/°Alc			20	
UK	GBP			19,08	21,449	20	Exceeding 2.8% - not exceeding 7.5% alcohol by volume	8,42	9,4655	20	Exceeding 1.2% - not exceeding 2.8% abv	9,54 hl/°Alc	10,7245 hl/°Alc		4.999	20	



Standard rates							Reduced rates										
CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)							"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)			"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)							
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)	0,748 EUR per hl/degree Plato of finished product. (Article 6 of Directive 92/84EEC)		1,87 EUR per hl/degree of alcohol of finished product. (Article 6 of Directive 92/84/EEC)				(Article 1 of Directive 92/83/EEC)			Rate may not be set more than 50% below the standard national rate. (Article 4.1 of Directive 92/83/EEC)							
MS	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°Plato or /°alcohol		Hectolitre Range		VAT %	Additional comments
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR	From	To		
				24,77	27,8455	20	Exceeding 7.5% alcohol by 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.
- 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 dkk.  
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 01.03.2020. - 8.1 EUR per hl per °Alc, minimum level 14.9 EUR per hl.  
Reduced rate from 01.03.2020. for independent small breweries - 4.05 EUR per hl per °Alc, minimum level 14.9 EUR per hl.
- PL:
- SI: Small breweries (yearly production <= 20,000 hl).  
Exemption is for natural person use of beer if yearly production is less than 500 l.
- UK: For breweries producing less than 5,000hl, 50% of the standard beer duty rate is applied.  
For breweries producing between 5,000hl and 30,000hl the following formula is used: (annual production - 2,500)/annual production x standard rate.  
For breweries producing between 30,000hl and 60,000hl the following formula is used:  
(annual production - (2,500hl - 8.33% of annual production in excess of 30,000hl))/annual production x standard rate.  
With effect from 1st October 2011 an additional duty, High Strength Beer Duty, is charged on beers exceeding 7.5% alcohol by volume at £5.48 per hectolitre.

# WINE

		Standard rates							Reduced Rates								
		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.) (Article 9.3 of Directive 92/83/EEC)								
Minimum excise duty adopted by the Council on 19-10-992  (Dir. 92/84/EEC)		0 EUR per hectolitre of product.  (Article 5 of Directive 92/84/EEC)			0 EUR per hectolitre of product.  (Article 5 of Directive 92/84/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84/EEC)								
MS	Nat Curr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
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	90,9091	21									
DE	EUR		0	19			136	19							51	19	< 6 %vol.
DK	DKK	1.508	201,9958	25		1.843	246,8689	25		518	69,3858	25		853	114,2589	25	
1.126	150,8271	25		1.461	195,7002	25											
EE	EUR		147,82	20			147,82	20			63,35	20	If ethanol content is up to 6%vol		63,35	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	

		Standard rates							Reduced Rates								
		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.) (Article 9.3 of Directive 92/83/EEC)								
Minimum excise duty adopted by the Council on 19-10-992  (Dir. 92/84/EEC)		0 EUR per hectolitre of product.  (Article 5 of Directive 92/84/EEC)			0 EUR per hectolitre of product.  (Article 5 of Directive 92/84/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84/EEC)								
MS	Nat Curr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
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 %		
FR	EUR		3,88	20			9,59	20									
HR	HRK	0	0	25		0	0	25									
HU	HUF	0	0	27		16.460	49,1651	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	

		Standard rates							Reduced Rates								
		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.) (Article 9.3 of Directive 92/83/EEC)								
Minimum excise duty adopted by the Council on 19-10-992  (Dir. 92/84/EEC)		0 EUR per hectolitre of product.  (Article 5 of Directive 92/84/EEC)			0 EUR per hectolitre of product.  (Article 5 of Directive 92/84/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84/EEC)								
MS	Nat Curr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
LV	EUR		101	21			101	21									
MT	EUR		20,5	18			20,5	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	174	39,7496	23		174	39,7496	23									
PT	EUR		0	13			0	23									
RO	RON	0	0	19		50,73	10,6775	19					not applicable				not applicable
SE	SEK	2.618	242,3109	25	5,479 SEK if ABV is 15-18 %	2.618	242,3109	25	5,479 SEK if ABV is 15-18 %	0	0	25	<2.25%	0	0	25	<2.25%
5.479	507,1129	25		5.479	507,1129	25		919	85,0587	25	2.25-4.5%	919	85,0587	25	2.25-4.5%		
								1.358	125,6907	25	4.5-7%	1.358	125,6907	25	4.5-7%		
								1.869	172,9867	25	7-8.5%	1.869	172,9867	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		0	22	

		Standard rates								Reduced Rates							
		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.) (Article 9.3 of Directive 92/83/EEC)							
Minimum excise duty adopted by the Council on 19-10-992  (Dir. 92/84/EEC)		0 EUR per hectolitre of product.  (Article 5 of Directive 92/84/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84/EEC)							
MS	Nat Curr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
													a maximum of 20 hectares of vineyard, and annually does not produce more than 100,000 liters of wine.				
SK	EUR		0	20			79,65	20						54,16	20		
UK	GBP	297,57	334,5175	20	Exceeding 5.5% - not exceeding 15% abv	381,15	428,4751	20	8.5% and above - not exceeding 15% abv	91,68	103,0633	20	Exceeding 1.2% - not exceeding 4% abv	288,1	323,8716	20	Exceeding 5.5% - less than 8.5% abv
								126,08	141,7346	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

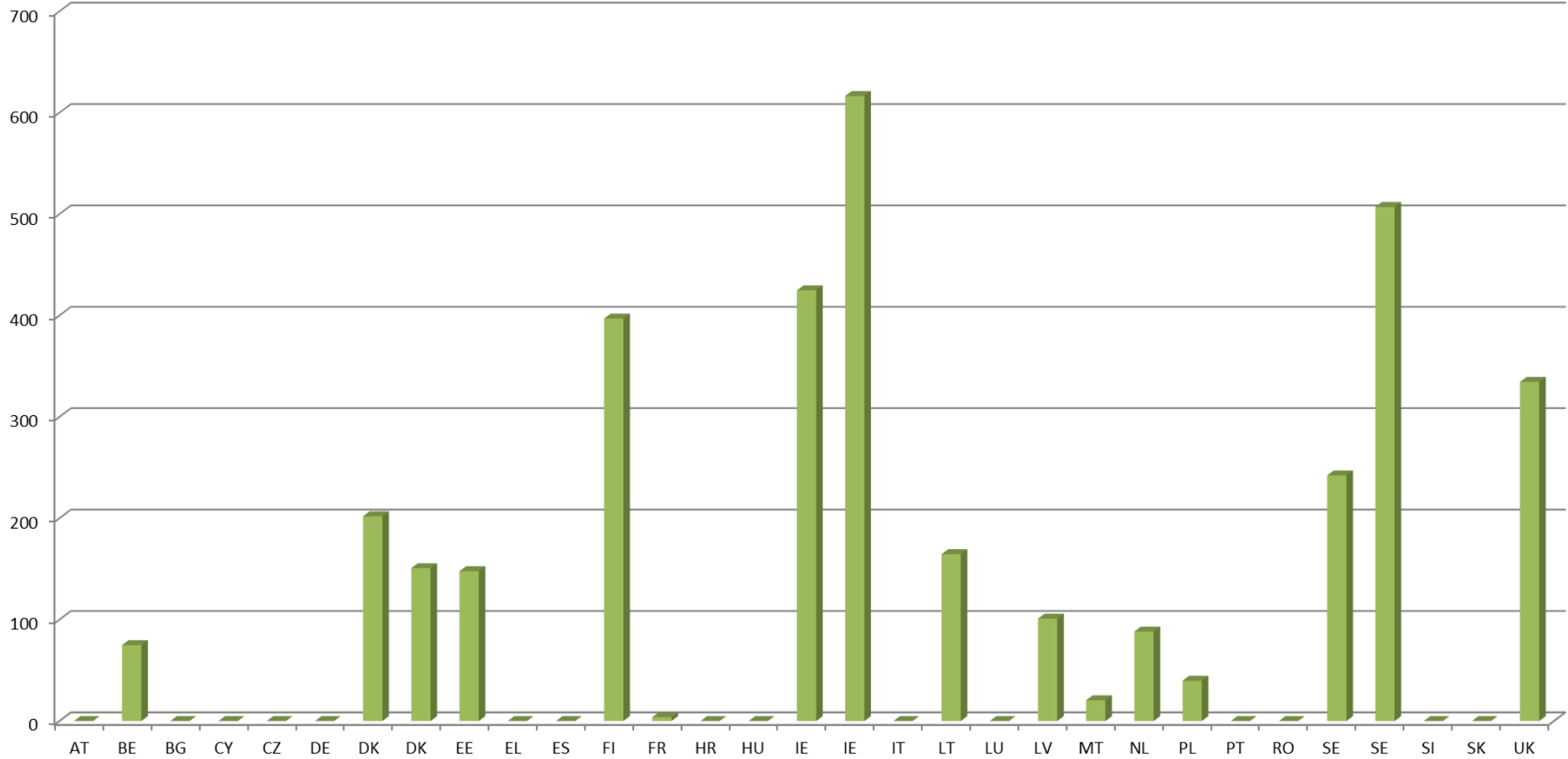
LV: Planned tax rate from 01.03.2020. - 111 EUR per hl.

UK: On 1.2.2019, changes came 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

Values in EUR at 01/10/2019

## Still wine

Situation as at 01/01/2020

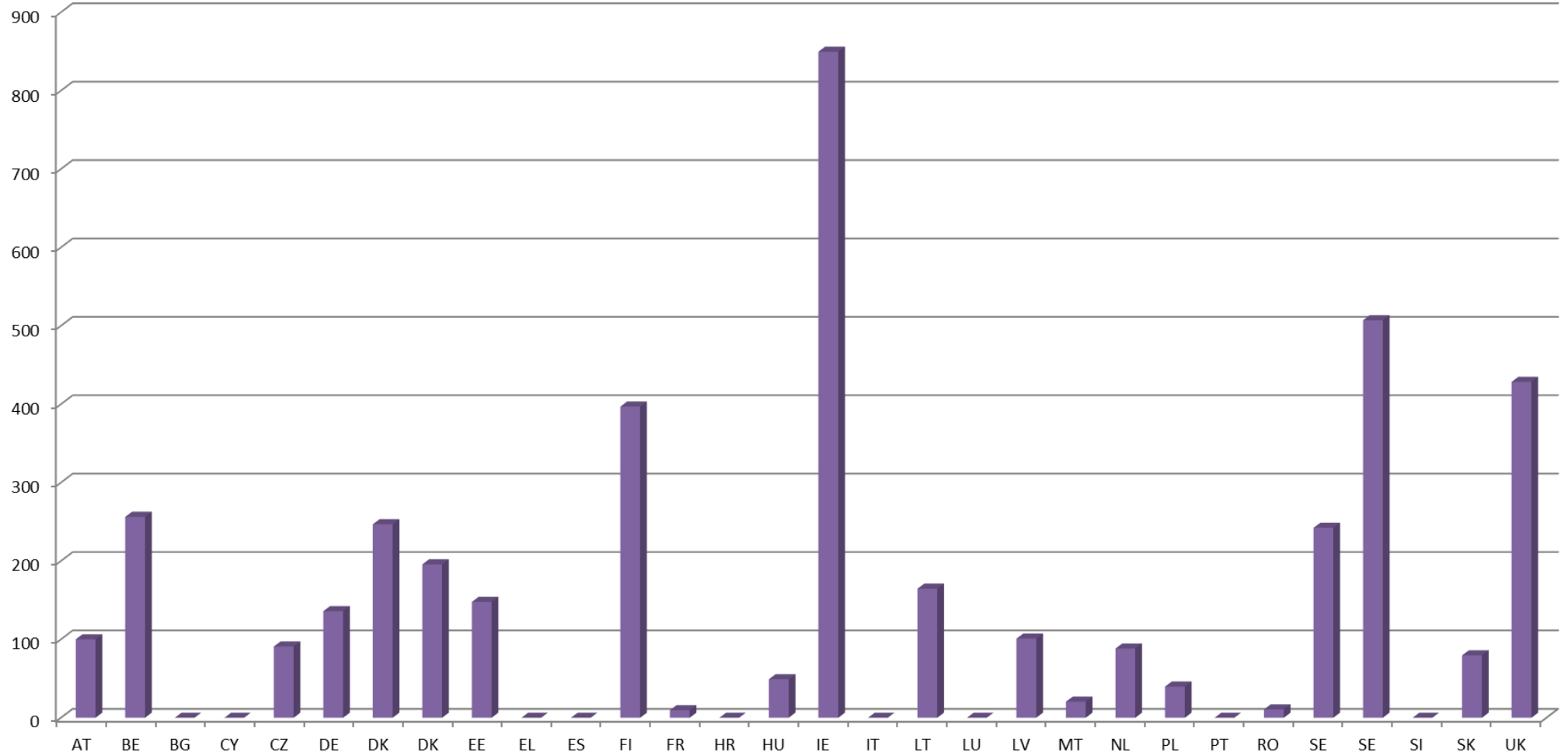


Minimum Excise Duty: 0 EUR per hectolitre of product

Values in EUR at 01/10/2019

# Sparkling wine

Situation as at 01/01/2020



Minimum Excise Duty: 0 EUR per hectolitre of product



## FERMENTED BEVERAGES OTHER THAN WINE AND BEER

		Standard rates								Reduced rates							
		Other still fermented beverages.				Other sparkling fermented beverages.				Other still fermented beverages.				Other sparkling fermented beverages.			
		(Article 12.1 of Directive 92/83/EEC)				(Article 12.2 of Directive 92/83/EEC)				Not exceeding 8.5% vol. (Article 13.3 of Directive 92/83/EEC)							
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)							
MS	NatCurr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
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	90,9091	21									
DE	EUR		0	19			136	19						51	19		< 6 %vol.
DK	DKK	1.126	150,8271	25	6-15% vol.	1.461	195,7002	25	6-15% vol.	518	69,3858	25	1.2-6% vol.	853	114,2589	25	1.2-6% vol.
EE	EUR		147,82	20			147,82	20			63,35	20	If ethanol content is up to 6%vol	63,35	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%

Standard rates										Reduced rates							
Other still fermented beverages.					Other sparkling fermented beverages.					Other still fermented beverages.				Other sparkling fermented beverages.			
(Article 12.1 of Directive 92/83/EEC)					(Article 12.2 of Directive 92/83/EEC)					Not exceeding 8.5% vol. (Article 13.3 of Directive 92/83/EEC)							
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)							
MS	NatCurr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
FR	EUR		3,88	20	Autres boissons fermentées		1,36	20	Cidre, poiré et pétillant de raisin								
			1,36	20	Hydromel		3,88	20	Autres boissons fermentées mousseuses								
HR	HRK	0	0	25		0	0	25									
HU	HUF	9.870	29,4812	27		16.460	49,1651	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



		Standard rates								Reduced rates							
		Other still fermented beverages.				Other sparkling fermented beverages.				Other still fermented beverages.				Other sparkling fermented beverages.			
		(Article 12.1 of Directive 92/83/EEC)				(Article 12.2 of Directive 92/83/EEC)				Not exceeding 8.5% vol. (Article 13.3 of Directive 92/83/EEC)							
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)							
MS	NatCurr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
		174	39,7496	23	other fermented beverages	174	39,7496	23	other fermented beverages								
PT	EUR		10,44	23			10,44	23									
RO	RON	424,9	89,4319	19		50,73	10,6775	19					not applicable				not applicable
		0	0	19	cider and perry, hydromel	0	0	19	cider and perry								
SE	SEK	2.618	242,3109	25		2.618	242,3109	25		0	0	25	<2.25%	0	0	25	<2.25%
										919	85,0587	25	2.25-4.5%	919	85,0587	25	2.25-4.5%
										1.358	125,6907	25	4.5-7%	1.358	125,6907	25	4.5-7%
										1.869	172,9867	25	7-8.5%	1.869	172,9867	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	68,619	20	Cider and perry exceeding 7.5% - less than 8.5% abv	40,38	45,3937	20	Cider and perry exceeding 1.2% - not exceeding 5.5% abv
										40,38	45,3937	20	Cider and perry exceeding 1.2% - less	288,1	323,8716		Cider and perry exceeding 5.5% - less

		Standard rates						Reduced rates									
		Other still fermented beverages.			Other sparkling fermented beverages.			Other still fermented beverages.			Other sparkling fermented beverages.						
		(Article 12.1 of Directive 92/83/EEC)			(Article 12.2 of Directive 92/83/EEC)			Not exceeding 8.5% vol. (Article 13.3 of Directive 92/83/EEC)									
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)			0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)			0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)									
MS	NatCurr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
															than 6.9% abv		
										50,71	57,0064	20	Cider and perry 6.9% - not exceeding 7.5% 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 01.03.2020. - 111 EUR per hl.

UK: On 1.2.2019, changes amended 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

		Standard rates								Reduced rates							
		Still Intermediate products				Sparkling Intermediate products				Still Intermediate products				Sparkling Intermediate products			
		(Article 17 of Directive 92/83/EEC)								Not exceeding 15% vol. (Article 18.3 of Directive 92/83/EEC)							
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		45 EUR per hectolitre of product.  (Article 4 of Directive 92/84/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 18.3 of Directive 92/83/EEC)							
MS	NatCurr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
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	90,9091	21		2.340	90,9091	21									
DE	EUR		153	19	> 15 %vol. - 22 %vol.						102	19	<= 15 %vol.		136	19	sparkling
DK	DKK	1.508	201,9958	25	15-22% vol.	1.843	246,8689	25	15-22% vol.	518	69,3858	25	1.2-6% vol.	853	114,2589	25	1.2-6% vol.
										1.126	150,8271	25	6-15% vol.	1.461	195,7002	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



		Standard rates								Reduced rates							
		Still Intermediate products				Sparkling Intermediate products				Still Intermediate products				Sparkling Intermediate products			
		(Article 17 of Directive 92/83/EEC)								Not exceeding 15% vol. (Article 18.3 of Directive 92/83/EEC)							
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		45 EUR per hectolitre of product.  (Article 4 of Directive 92/84/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 18.3 of Directive 92/83/EEC)							
MS	NatCurr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
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		168	21			168	21			101	21			101	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	350	79,9561	23		350	79,9561	23									
PT	EUR		76,1	23							0	23					
			38,05	23	Liqueur wine from Madeira												
RO	RON	424,9	89,4319	19		424,9	89,4319	19					not applicable				not applicable
SE	SEK	5.479	507,1129	25		5.479	507,1129	25		3.299	305,3414	25		3.299	305,3414	25	
SI	EUR		132	22			132	22									
SK	EUR		84,24	20			84,24	20									
UK	GBP	396,72	445,9783	20	Exceeding 15% - not					297,57	334,5175	20	Not exceeding 15% abv				



Standard rates									Reduced rates													
Still Intermediate products				Sparkling Intermediate products					Still Intermediate products				Sparkling Intermediate products									
(Article 17 of Directive 92/83/EEC)									Not exceeding 15% vol. (Article 18.3 of Directive 92/83/EEC)													
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)									45 EUR per hectolitre of product. (Article 4 of Directive 92/84/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 18.3 of Directive 92/83/EEC)						
MS	NatCurr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments					
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR							
					exceeding 22% abv																	

DK:

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: Planned standard tax rate increase:

from 01.03.2020. - 185 EUR per hl.

Planned reduced tax rate (<= 15% vol.) increase:

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: On 1.2.2019, changes came in amending the rates as follows:

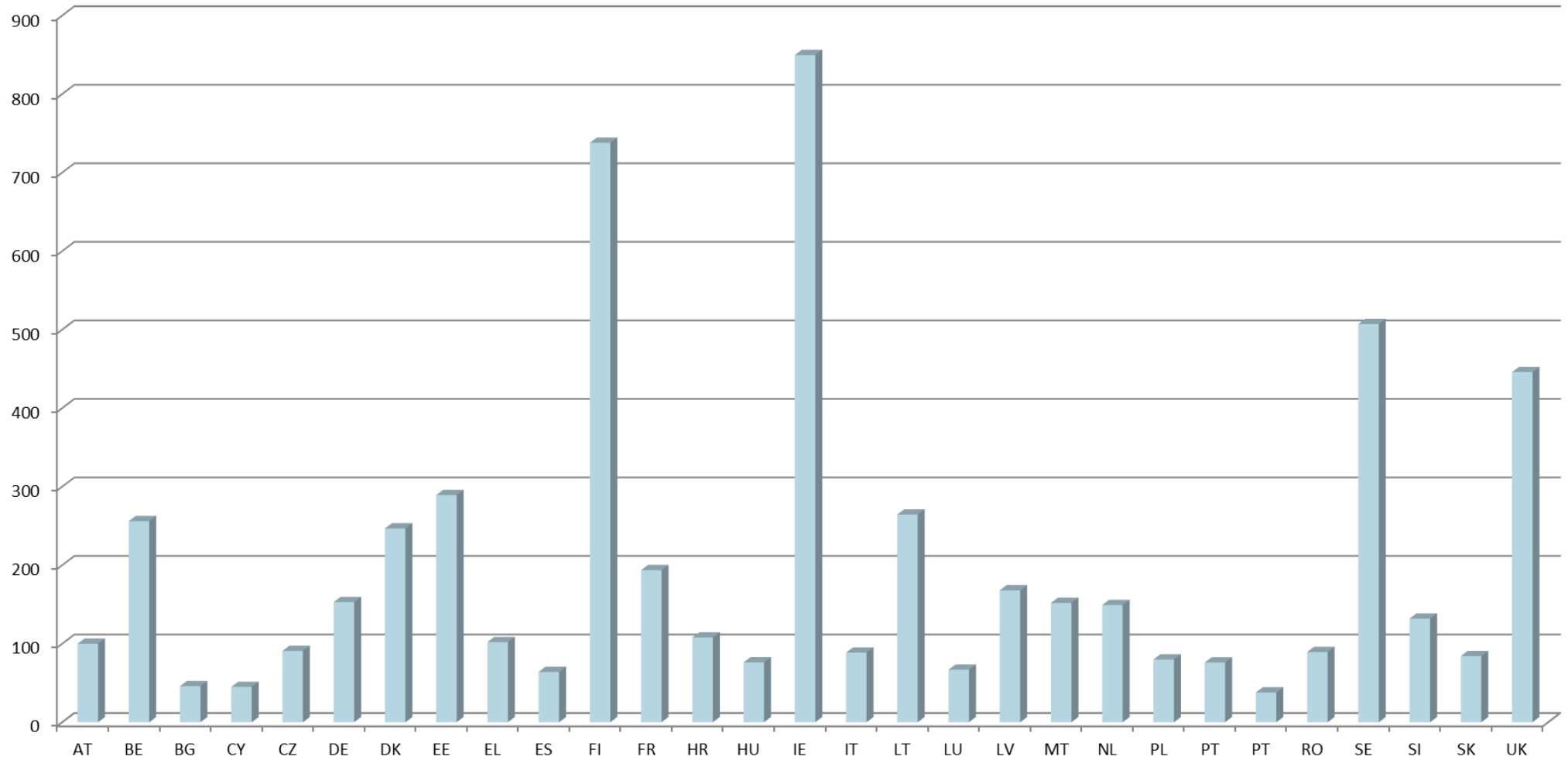
288.65 GBP increase to 297.57 GBP

384.82 GBP increase to 396.72 GBP

Values in EUR at 01/10/2019

## Intermediate products

Situation as at 01/01/2020



Minimum Excise Duty: 45 EUR per hectolitre of product

# ETHYL ALCOHOL

		Standard rates				Reduced rates							
		(Article 20 of Directive 92/83/EEC)				For low strength spirits, particular regions, etc.				<b>"Small distilleries"</b>			
										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)		550 EUR or 1000 EUR per hectolitre of pure alcohol. (Article 3.1 of Directive 92/84/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)			
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			NatCurr	EUR			NatCurr	EUR		
AT	EUR		1.200	20							648	20	for the first hl
											1.080		20
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	32.250	1.252,9138	21		16.200	629,3706	21					
DE	EUR		1.303	19							730	19	small distillerie; yearly production <= 4 hl of pure alcohol)
DK	DKK	15.000	2.009,2425	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	1.004,6213	25	
EE	EUR		1.881	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	

Standard rates					Reduced rates								
(Article 20 of Directive 92/83/EEC)					For low strength spirits, particular regions, etc.				<b>"Small distilleries"</b>				
									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)					550 EUR or 1000 EUR per hectolitre of pure alcohol. (Article 3.1 of Directive 92/84/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)				
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			NatCurr	EUR			NatCurr	EUR		
FI	EUR		4.880	24			960	24	>1.2%<=2.8%				
FR	EUR		1.786,59	20			893,8	20	Rhum traditionnel des DOM				
			573,64	20	Cotisation sécurité sociale pour alcool dont le TAV > 18% vol								
HR	HRK	5.300	715,1435	25									
HU	HUF	333.385	995,8033	27									
IE	EUR		4.257	23				23	No reduced rate				No reduced rate
IT	EUR		1.035,52	22									
LT	EUR		1.832	21	From 01/03/2020 rate will be 2,025 EUR per hl.								
LU	EUR		1.041,1528	17				17				17	
LV	EUR		1.564	21							782		
MT	EUR		1.360	18					N/A				N/A
NL	EUR		1.686	21									
PL	PLN	6.275	1.433,4993	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.				

Standard rates					Reduced rates								
(Article 20 of Directive 92/83/EEC)					For low strength spirits, particular regions, etc.								
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/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)					<b>"Small distilleries"</b>			
										Yearly production limited to 10 hl of pure alcohol. (Article 22.1 of Directive 92/83/EEC)			
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			NatCurr	EUR			NatCurr	EUR		
RO	RON	3.540,78	745,2548	19		1.770,39	372,6274	19	see art. 22 alin. (7) - Dir.92/83/CEE	1.770,39	372,6274	19	see art. 22 alin. (1) - Dir.92/83/CEE
SE	SEK	51.659	4.781,3371	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	3.230,8471	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 per fruit growers' household per year, destined exclusively for their personal consumption.

EE:

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 distilleries, for commercial purpose, with a production limited to 10 hl pure alcohol and small distilleries 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.

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: Excise duty rate has been temporarily reduced (01.08.2019-29.02.2020) from 1840 EUR to 1564 EUR per hl of pure alcohol (782 EUR per hl for small distilleries).  
Planned tax rate increase from 01.03.2020. - 2,025 EUR per hl of pure alcohol (1,012.5 EUR per hl for small distilleries).

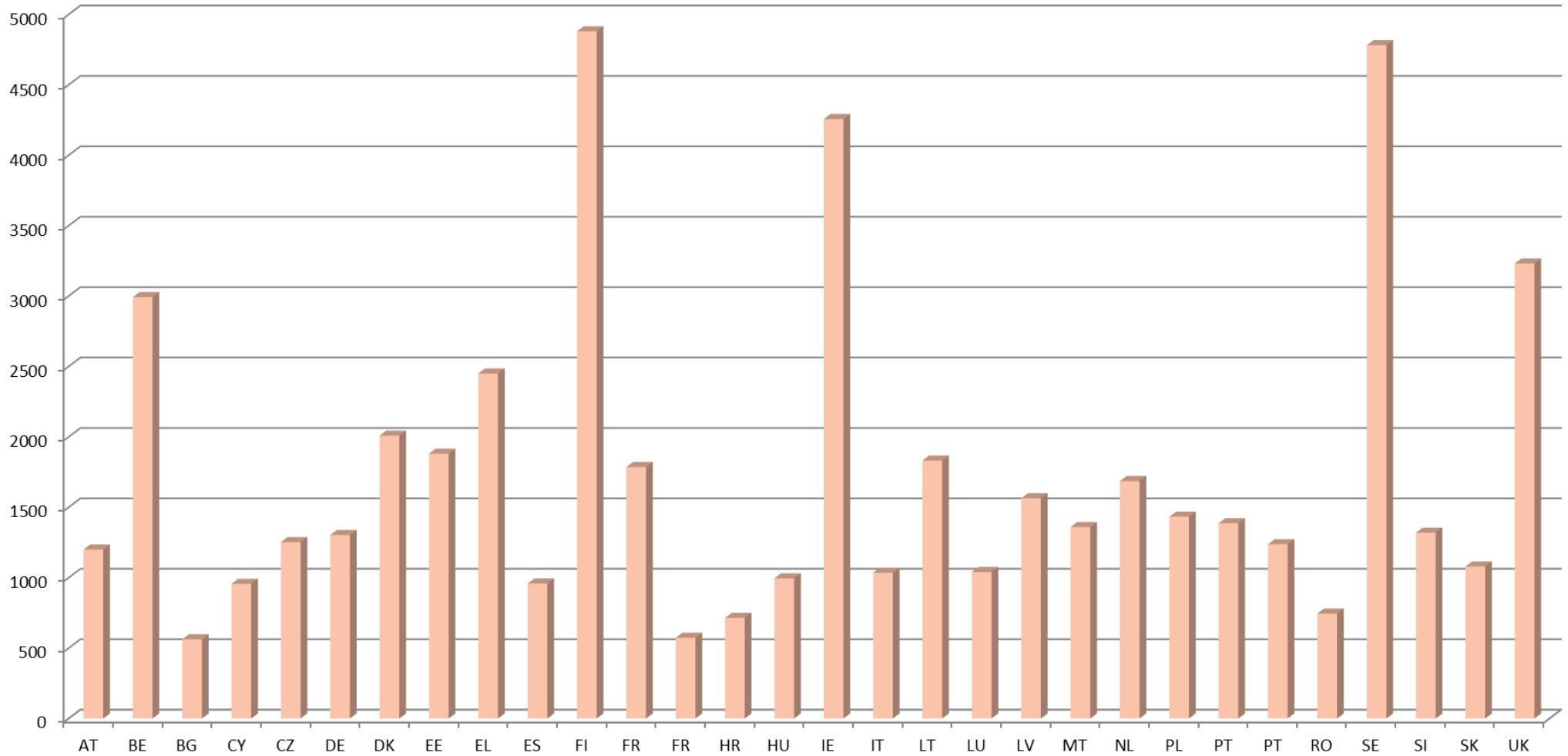
SK: Reduced tax rate shall apply to spirit produced in fruit growers distilleries up to 43 litres per year of produced spirit per grower and per production period. (Art. 22 (7) Directive 92/83/EEC).

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

Values in EUR at 01/10/2019

# Ethyl alcohol

Situation as at 01/01/2020



Minimum Excise Duty: 550 EUR or 1000 EUR per hectolitre of pure alcohol

# NATIONAL TAXES

## Alcoholic Beverages

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					
Czechia					
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.
	Prémix		3	per deciliter of pure alcohol	Article 1613 bis du code général des impôts pour les boissons relevant de l'article 435 du code général des impôts, dont le TAV est compris entre 1.2 et 12% et qui répondent aux critères posés par l'article.



Member State	Tax type	Nat. Curr.	EUR	Unit	Description
Croatia					
Hungary					
Ireland					
Italy					
Lithuania					
Luxembourg	Surcharge on premix drinks		600	hl of finished product	<p>The expression "alcopops - premix" covers: all beverages of an actual alcoholic strength exceeding 1.2% vol. but not more than 10% vol., pre-packaged and made up of:</p> <ul style="list-style-type: none"> <li>- a preliminary mixture of alcoholic or non-alcoholic beverages, optionally containing ethyl alcohol; or a prior mixture of an alcoholic or non-alcoholic beverage with ethyl alcohol; or</li> <li>- a beverage or a preliminary mixture of beverages, alcoholic or non-alcoholic, with the addition of at least 2 of the following three elements: artificial flavours, sugars or any other natural or synthetic sweetener, colorants.</li> </ul> <p>The various components of the aforementioned products packaged together for retail sale in the unmixed state are treated as prior mixtures.</p>
Latvia					
Malta					
Netherlands					
Poland					
Portugal					

<b>Member State</b>	<b>Tax type</b>	<b>Nat. Curr.</b>	<b>EUR</b>	<b>Unit</b>	<b>Description</b>
Romania					No national taxes are applicable.
Sweden					
Slovenia					
Slovak Republic					
United Kingdom (former Member State)					

## LIST OF MEMBER STATE CONTACT POINTS FOR EXCISE DUTY TABLES

STATE	ADMINISTRATION	CONTACT	TELEPHONE N°	WEBSITE	E-MAIL
AT	Bundesministerium für Finanzen	-	+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	-	<a href="https://finance.belgium.be/en/customs_excise">https://finance.belgium.be/en/customs_excise</a>	da.lex.acc@minfin.fed.be
BG	Ministry of Finance	Tax Policy Directorate	+359 2 9859 2850	-	-
CY	Ministry of Finance	Department of Customs & Excise	+357 22601659 +357 22601725	<a href="http://www.mof.gov.cy/mof/customs/customs.nsf/index_en/index_en?OpenDocument">http://www.mof.gov.cy/mof/customs/customs.nsf/index_en/index_en?OpenDocument</a>	-
CZ	Ministry of Finance	Excise Duty Unit	+420 2 5704 2575 +420 2 5704 2639	-	-
DE	Bundesministerium der Finanzen / Federal Ministry of Finance	Referat III B 3 / Division III B 3	-	<a href="https://www.zoll.de">https://www.zoll.de</a> <a href="https://www.bundesfinanzministerium.de">https://www.bundesfinanzministerium.de</a>	iib3@bmf.bund.de
DK	Ministry of Taxation	Department of Environmental taxes	+45 33923392	-	juraogsamfundsoekonomi@skm.dk
EE	Ministry of Finance	Fiscal Policy Department	+3726113221	<a href="https://www.rahendusministeerium.ee/en">https://www.rahendusministeerium.ee/en</a>	info@rahendusministeerium.ee
EL	Independent Authority for Public Revenue	Directorate General of Customs and Excise Excise Duties & VAT Direction	+30 210 69 87 416 +30 210 69 87 421 +30 210 69 87 426	-	finexcis@otenet.gr
ES	Ministerio de Hacienda	Dirección General de Tributos. Subdirección General de Impuestos Especiales y Tributos sobre el Comercio Exterior.	+34 915 958 245	<a href="http://www.hacienda.gob.es/es-ES/Areas%20Tematicas/Impuestos/Direccion%20General%20de%20Tributos/Paginas/Direccion%20general%20de%20tributos.aspx">http://www.hacienda.gob.es/es-ES/Areas%20Tematicas/Impuestos/Direccion%20General%20de%20Tributos/Paginas/Direccion%20general%20de%20tributos.aspx</a>	especiales.tce@tributos.hacienda.gob.es
FI	Ministry of Finance	-	+358 2955 30331 +358 2955 30577	-	votilastot@vm.fi
FR	Direction générale des douanes et droits indirects	Bureau FID1 « Fiscalités de l'énergie, de l'environnement et lois de finances » (Energy)	+33 1 57 53 44 12 +33 1 57 53 48 40 +33 1 57 53 41 47 +33 1 57 53 45 70	<a href="https://www.douane.gouv.fr">https://www.douane.gouv.fr</a>	dg-fid1@douane.finances.gouv.fr

STATE	ADMINISTRATION	CONTACT	TELEPHONE N°	WEBSITE	E-MAIL
HR	Central Office, Customs Directorate	Excise Duty Sector	+385 1 621 1212	<a href="https://carina.gov.hr/">https://carina.gov.hr/</a>	-
HU	Ministry of Finance	-	+36 1 795 1895 +36 1 795 1056 +36 1 795 7967	-	jovedeki@pm.gov.hu
IE	Office of the Revenue Commissioners	Indirect Taxes Division Excise Branch	+353 1 858 98 89 +353 1 858 97 49 +353 1 858 99 16	-	-
IT	Agenzia delle Dogane e dei Monopoli	Electronic Helpdesk ( <a href="https://www.adm.gov.it/portale/-/electronic-helpdesk">https://www.adm.gov.it/portale/-/electronic-helpdesk</a> )	-	<a href="https://www.adm.gov.it/portale/">https://www.adm.gov.it/portale/</a>	-
LT	Ministry of Finance of the Republic of Lithuania	-	+370 5 2390000	<a href="http://www.finmin.lrv.lt/">http://www.finmin.lrv.lt/</a>	finmin@finmin.lt
LU	Administration des douanes et accises	Division TAXUD	+352 2818 2818 +352 2818 2230	<a href="https://douanes.public.lu/fr.html">https://douanes.public.lu/fr.html</a>	taxud@do.etat.lu
LV	Ministry of Finance	State Revenue Service	+37 1 6709 54 05 +37 1 6712 00 00	<a href="http://www.fm.gov.lv/en/">http://www.fm.gov.lv/en/</a> <a href="https://www.vid.gov.lv/en">https://www.vid.gov.lv/en</a>	pasts@fm.gov.lv vid@vid.gov.lv
MT	Ministry of Finance	Customs Department	+356 25 685 153 +356 25 685 262	-	-
NL	Ministry of Finance	Directie Internationale Zaken en Verbruiksbelastingen	-	-	NL-TEDB@minfin.nl
PL	Ministry of Finance	Excise Duty Department	+48 22 694 52 95	-	-
PT	Autoridade Tributária e Aduaneira /AT	-	+351 218 813 714	-	-
RO	Ministry of Public Finance	General directorate of Tax Code and customs regulations	+4 021 226 21 98	<a href="http://www.mfinante.gov.ro/accizetaxe.html?pagina=domenii">http://www.mfinante.gov.ro/accizetaxe.html?pagina=domenii</a>	-
SE	Ministry of Finance	-	+46 8 405 29 77 +46 8 405 13 82	<a href="https://www.government.se">https://www.government.se</a>	-
SI	Ministry of Finance	-	+386 1 369 67 33 +386 1 369 67 42	-	-
SK	Ministry of Finance	-	+421 2 59583490	-	-
UK	H.M. Revenue & Customs	Excise: Enquiries or <a href="http://www.gov.uk">www.gov.uk</a> 'contact us' <a href="https://www.gov.uk/government/o">https://www.gov.uk/government/o</a>	+44 3000 200 3700	-	contact.us@www.gov.uk

STATE	ADMINISTRATION	CONTACT	TELEPHONE N°	WEBSITE	E-MAIL
		rganisations/hm-revenue-customs/about/statistics			