



**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 **01/01/2019**)

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## INTRODUCTORY NOTE

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

*As from 1 January 2007 this publication:*

*\* covers all EU Member States;*

*\* has been divided into three different sections:*

- I       Alcoholic Beverages*
- II       Energy products and Electricity*
- III      Manufactured Tobacco.*

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

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

telephone +32-2-295.35.25

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

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



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## 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	7.433
Czech Republic	CZK	25.765
Denmark	DKK	7.4557
Hungary	HUF	323.04
Poland	PLN	4.2796
Romania	RON	4.6605
Sweden	SEK	10.33
United Kingdom	GBP	0.8908

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<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		VAT %	Additional comments	
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR			
AT	EUR		2			20							1.2 hl/°Plato	20	<12,500 hl	
													1.4 hl/°Plato	20	<25,000 hl	
														1.6 hl/°Plato	20	<37,500 hl
														1.8 hl/°Plato	20	<= 50,000 hl
BE	EUR		2.0043			21							1.7428 hl/°Plato	21	yearly production <=12,500 hl	
													1.801 hl/°Plato	21	yearly production <=25,000 hl	
														1.859 hl/°Plato	21	yearly production <=50,000 hl
														1.9172 hl/°Plato	21	yearly production <=75,000 hl
														1.9754 hl/°Plato	21	yearly production <=200,000 hl

Standard 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		VAT %	Additional comments
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR		
BG	BGN	1.5	0.7669			20	per 1 hectolitre for Plato degrees of the initial extract content			20		0.75 hl/°Plato	0.3835 hl/°Plato	20	
CY	EUR				6	19							3 hl/°Alc	19	As from 28/7/2017, a reduced rate of €3 per hl per ° Alcohol on beer produced by independent small breweries with yearly production of up to 1000 hl, has been introduced.
CZ	CZK	32	1.242			21						16 hl/°Plato	0.621 hl/°Plato	21	Production up to 10,000 hl inclusive
												19.2 hl/°Plato	0.7452 hl/°Plato	21	Production from 10,000 hl up to 50,000 hl inclusive



		Standard 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		VAT %	Additional comments	
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR			
													22.4 hl/°Plato	0.8694 hl/°Plato	21	Production from 50,000 hl up to 100,000 hl inclusive
													25.6 hl/°Plato	0.9936 hl/°Plato	21	Production from 100,000 hl up to 150,000 hl inclusive
													28.8 hl/°Plato	1.1178 hl/°Plato	21	Production from 150,000 hl up to 200,000 hl inclusive
DE	EUR		0.787			19							0.4407 hl/°Plato	19	<=5,000 hl	
													0.5288 hl/°Plato	19	<=10,000 hl	
														0.617 hl/°Plato	19	<=20,000 hl
														0.661 hl/°Plato	19	<=40,000 hl
DK	DKK			56.02	7.5137	25		0	0	25	Beer with an alcohol content less than 2.8% is not taxed.				Please see footnote (1), (2) and (3)	





Standard 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		VAT %	Additional comments		
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR				
FI	EUR				36.5	24			9.6	24			18.25 hl/°Alc	24	<=5,000 hl		
													25.55 hl/°Alc	24	<=30,000 hl		
														29.2 hl/°Alc	24	<=55,000 hl	
														32.85 hl/°Alc	24	<=100,000 hl	
														36.5 hl/°Alc	24	<=150,000 hl	
FR	EUR				7.49	20			3.75	20			3.75 hl/°Alc	20			
HR	HRK			40	5.3814	25							20 hl/°Alc	2.6907 hl/°Alc	25	yearly production <= 5,000 hl	
														22 hl/°Alc	2.9598 hl/°Alc	25	yearly production 5,001 - 25,000 hl
														24 hl/°Alc	3.2288 hl/°Alc	25	yearly production 25,001 - 75,000 hl

		Standard rates						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		VAT %	Additional comments
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR		
												26 hl/°Alc	3.4979 hl/°Alc	25	yearly production 75,001 - 125,000 hl
HU	HUF			1,620	5.0149	27						810 hl/°Alc	2.5074 hl/°Alc	27	Yearly production < 200,000 hl beer
IE	EUR				22.55	23	Exceeding 2.8% volume		0	23	Exceeding 0.5% but not exceeding 1.2%		11.27 hl/°Alc	23	Yearly production <=40,000 hl
									11.27	23	Exceeding 1.2% but not exceeding 2.8%				
IT	EUR		2.99			22									
LT	EUR				7.11	21									
LU	EUR		0.7933			17	> 200,000 hl (cat. 3)			17			0.3966 hl/°Plato	17	annual production ≤= 50,000 hl (cat. 1)
													0.4462 hl/°Plato	17	annual production ≤= 200,000 hl (cat. 2)
LV	EUR				6.8	21	Minimum level of taxation 12.5 EUR						3.4 hl/°Alc	21	Tax rate for the first 10 thousand hectolitres beer

Standard rates								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		VAT %	Additional comments		
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR				
							per 100 litres.									produced in one calendar year. Minimum level of taxation 12.5 EUR per 100 litres.	
MT	EUR		1.93			18			0.45	18			0.965 hl/°Plato	18			
NL	EUR		8.83			21	<7% Plato		8.83	21	<= 1.2% alcohol		26.35 hl/°Plato	21	7-11% Plato		
			28.49			21	7-11% Plato						35.11 hl/°Plato	21	11-15% Plato		
			37.96			21	11-15% Plato							43.92 hl/°Plato	21	>15% Plato	
			47.48			21	>15% Plato										
PL	PLN	7.79	1.8203			23						3.895 hl/°Plato	0.9101 hl/°Plato	23			
PT	EUR		10.44			23	strength by vol.>1.2%. Plato <=7°.		8.34	23	strength by vol.>0.5% and <=1.2%.		4.17 hl/°Alc	23	strength by vol.>0.5% and <=1.2%.		
			16.7			23	strength by vol.>1.2%. Plato >7° and <= 11°.						5.22 hl/°Plato	23	strength by vol.>1.2%. Plato <=7°.		

		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		VAT %	Additional comments
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR		
			20.89			23	strength by vol.>1.2%. Plato 11° and <= 13°.						8.35 hl/°Plato	23	strength by vol.>1.2%. Plato >7° and <= 11°.
			25.06			23	strength by vol.>1.2%. Plato 13° and <= 15°.						10.45 hl/°Plato	23	strength by vol.>1.2%. Plato 11° and <= 13°.
			29.3			23	strength by vol.>1.2%. Plato >15°.						12.53 hl/°Plato	23	strength by vol.>1.2%. Plato 13° and <= 15°.
													14.65 hl/°Plato	23	strength by vol.>1.2%. Plato >15°.
RO	RON	3.4	0.7295			19					not applicable	1.88 hl/°Plato	0.4034 hl/°Plato	19	
SE	SEK			202	19.5547	25		0	0	25					
SI	EUR				12.1	22							6.05 hl/°Alc	22	
SK	EUR				3.587	20							2.652 hl/°Alc	20	
UK	GBP			19.08	21.4194	20	Exceeding 2.8% - not exceeding 7.5% abv	8.42	9.4524	20	Exceeding 1.2% - not exceeding 2.8% abv	9.54 hl/°Alc	10.7097 hl/°Alc	20	

Standard 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		VAT %	Additional comments
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR			Nat Curr	EUR		
				24.77	27.8071	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.

CY: As from 28/7/2017, a reduced rate of €3 per hl per ° Alcohol on beer produced by independent small breweries with yearly production of up to 1,000 hl, has been introduced.

DK: The reduction depends on the brewery's annual production of beer.  
1) < 3,700 hl - reduce the excise duty by 50 percent.  
2) >= 3,700 and < 20,000 - reduce the excise duty in percent that equals to 168,607 divided by the produced amount in hl + 4.43.  
3) > 20,000 hl - reduce the excise duty in percent that equals to 14.29 reduced by dividing the produced amount in hl by 14,003.

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

LV: Planned standard tax rate from 01.03.2019. - 7.4 EUR per hl per °Alcohol, minimum level 13.6 EUR per hl.  
Planned standard tax rate from 01.03.2020. - 8.1 EUR per hl per °Alcohol, minimum level 14.9 EUR per hl.

SI: Small breweries (yearly production <= 20,000 hl).  
Exemption is for natural person use of beer if yearly production is less then 500 l.

UK: See "General comments" field for more details.



# WINE

		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	90.8209	21									
DE	EUR		0	19			136	19							51	19	< 6 %vol.
DK	DKK	1,161	155.7198	25	6-15% vol.	1,496	200.6519	25	6-15% vol.	534	71.6231	25	1.2-6% vol.	869	116.5551	25	1.2-6% vol.
		1,555	208.5653	25	15-22% vol.	1,890	253.4973	25	15-22% vol.								
EE	EUR		147.82	20			147.82	20			84.41	20	If ethanol content is up to 6%vol		84.41	20	If ethanol content is up to 6%vol
EL	EUR		0	24			0	24					Not applied				Not applied
ES	EUR		0	21			0	21			0	21			0	21	
FI	EUR		397	24			397	24			275	24	>5.5%<=8.0%		275	24	>5.5%<=8.0%
											191	24	>2.8%<=5.5%		191	24	>2.8%<=5.5%
												27	24	>1.2%<=2.8%		27	24



		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		
RO	RON	0	0	19		48.87	10.486	19					not applicable				not applicable
SE	SEK	2,618	253.4366	25	5,479 SEK if ABV is 15-18 %	2,618	253.4366	25	5,479 SEK if ABV is 15-18 %	0	0	25	<2.25%	0	0	25	<2.25%
										919	88.9642	25	2.25-4.5%	919	88.9642	25	2.25-4.5%
										1,358	131.4618	25	4.5-7%	1,358	131.4618	25	4.5-7%
										1,869	180.9293	25	7-8.5%	1,869	180.9293	25	7-8.5%
SI	EUR		0	22			0	22			0	22	The small producer of wine owns and uses at least 0.1 hectares and a maximum of 20 hectares of vineyard, and annually does not produce more than 100,000 liters of wine.		0	22	
SK	EUR		0	20			79.65	20							54.16	20	
UK	GBP	288.65	324.0419	20	Exceeding 5.5% - not	369.72	415.052	20	8.5% and above - not	88.93	99.8339	20	Exceeding 1.2% - not	279.46	313.725	20	Exceeding 5.5% - less than 8.5% abv

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		
					exceeding 15% abv				exceeding 15% abv				exceeding 4% abv				
										122.3	137.2954	20	Exceeding 4% - not exceeding 5.5% abv				

LU: VAT for still wine is 14% if the alcoholic strength is lower or equal than 13°  
An additional duty is imposed on products containing a mixture of wine and non-alcoholic drinks.  
Rates: 600€ / HL of finished product

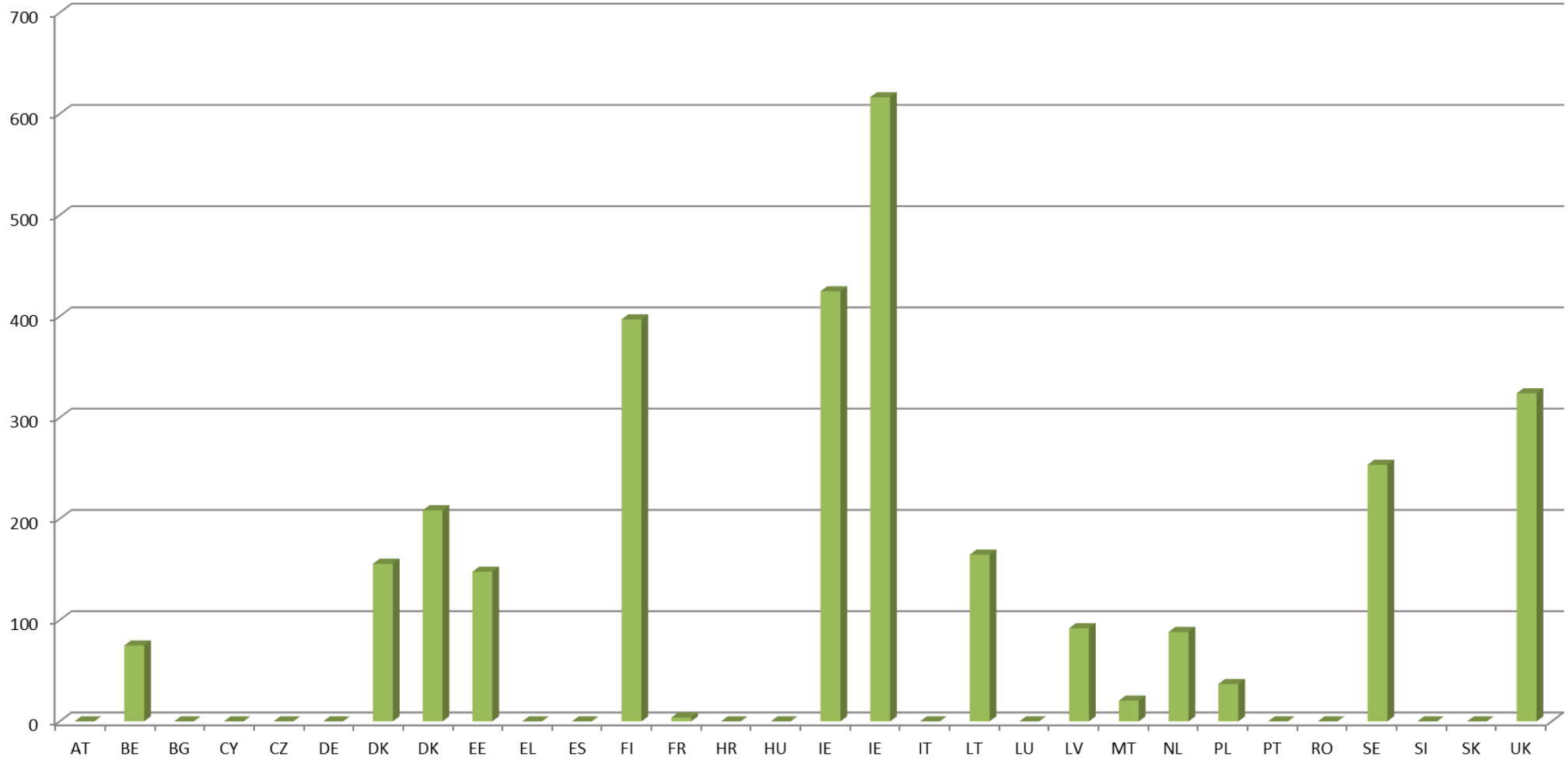
LV: Planned tax rate from 01.03.2019. - 101 EUR per hl.  
Planned tax rate from 01.03.2020. - 111 EUR per hl.

UK: From 1.2.2019, changes to come in amending the rates as follows:  
288.65 GBP increase to 297.57 GBP  
369.72 GBP increase to 381.15 GBP  
88.93 GBP increase to 91.68 GBP  
122.30 GBP increase to 126.08 GBP  
279.46 GBP increase to 288.10 GBP

Values in EUR at 01/10/2018

# Still wine

Situation as at 01/01/2019

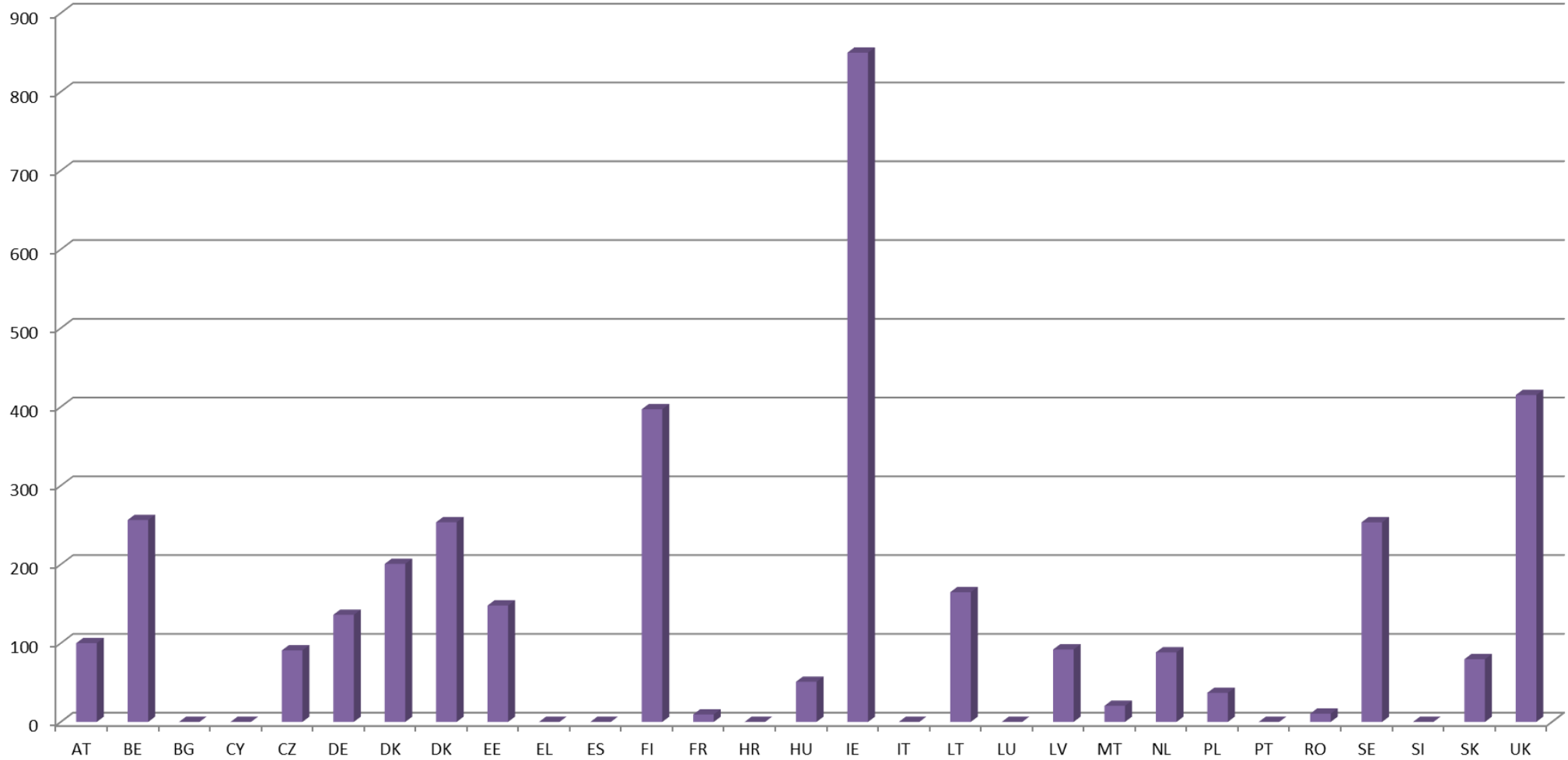


Minimum Excise Duty: 0 EUR per hectolitre of product

Values in EUR at 01/10/2018

# Sparkling wine

Situation as at 01/01/2019



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	90.8209	21									
DE	EUR		0	19			136	19						51	19	< 6 %vol.	
DK	DKK	1,161	155.7198	25	6-15% vol.	1,496	200.6519	25	6-15% vol.	534	71.6231	25	1.2-6% vol.	869	116.5551	25	1.2-6% vol.
EE	EUR		147.82	20			147.82	20			84.41	20	If ethanol content is up to 6%vol	84.41	20	If ethanol content is up to 6%vol	
EL	EUR		20	24			20	24					Not applied				Not applied
ES	EUR		0	21			0	21			0	21		0	21		
FI	EUR		397	24			397	24			275	24	>5.5%<=8.0%	275	24	>5.5%<=8.0%	
											191	24	>2.8%<=5.5%	191	24	>2.8%<=5.5%	
											27	24	>1.2%<=2.8%	27	24	>1.2%<=2.8%	

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		3.82	20	autres boissons fermentées		1.34	20	Cidre, poiré et pétillant de raisin								
			1.34	20	hydromel		3.82	20	autres boissons fermentées mousseuses								
HR	HRK	0	0	25		0	0	25									
HU	HUF	9,870	30.5535	27		16,460	50.9534	27		0	0	27	Still blend of more than 50% wine and sparkling mineral water without added flavouring				
IE	EUR		309.84	23	Cider and Perry exceeding 8.5% volume		619.7	23	Cider and Perry exceeding 8.5% volume		47.23	23	Cider and Perry not exceeding 2.8% volume		47.23	23	Cider and Perry not exceeding 2.8% volume
			424.84	23	Other than Cider and Perry exceeding 5.5% volume		849.68	23	Other than Cider and Perry exceeding 5.5% volume		94.46	23	Cider and Perry exceeding 2.8% but not exceeding 6.0% volume		94.46	23	Cider and Perry exceeding 2.8% but not exceeding 6.0% volume





		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		
		158	36.9193	23	other fermented beverages	158	36.9193	23	other fermented beverages								
PT	EUR		10.44	23			10.44	23									
RO	RON	409.34	87.8318	19		48.87	10.486	19					not applicable				not applicable
		0	0	19	cider and perry, hydromel	0	0	19	cider and perry								
SE	SEK	2,618	253.4366	25		2,618	253.4366	25		0	0	25	<2.25%	0	0	25	<2.25%
										919	88.9642	25	2.25-4.5%	919	88.9642	25	2.25-4.5%
										1,358	131.4618	25	4.5-7%	1,358	131.4618	25	4.5-7%
										1,869	180.9293	25	7-8.5%	1,869	180.9293	25	7-8.5%
SI	EUR		0	22			0	22			0	22			0	22	
SK	EUR		0	20			79.65	20						54.16	20		
UK	GBP									61.04	68.5242	20	Cider and perry exceeding 7.5% - less than 8.5% abv	40.38	45.3311	20	Cider and perry exceeding 1.2% - not exceeding 5.5% abv
										40.38	45.3311	20	Cider and perry exceeding 1.2% - not	279.46	313.725		Cider and perry exceeding 5.5% - less

		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		
														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 01.03.2019. - 101 EUR per hl.

Planned tax standard rate from 01.03.2020. - 111 EUR per hl.

UK: From 1.2.2019, changes to come in amending the rates as follows:

279.46 GBP increase to 288.10 GBP

In addition, a **new** rate comes into force for cider and perry at least 6.9% - not exceeding 7.5% of 50.71 GBP.

Current rate for cider and perry exceeding 1.2% not exceeding 7.5% will not be from 1.2% - less than 6.9%. This remains at 40.38 GBP.

# INTERMEDIATE PRODUCTS

		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	90.8209	21		2,340	90.8209	21									
DE	EUR		153	19	> 15 %vol. - 22 %vol.						102	19	<= 15 %vol.		136	19	sparkling
DK	DKK	1,555	208.5653	25	15-22% vol.	1,890	253.4973	25	15-22% vol.	534	71.6231	25	1.2-6% vol.	869	116.5551	25	1.2-6% vol.
										1,161	155.7198	25	6-15% vol.	1,496	200.6519	25	6-15% vol.
EE	EUR		289.33	20			289.33	20				20	Not applied			20	Not applied
EL	EUR		102	24			102	24			51	24	Products defined at paragraph 6 and 7 of Part B, Annex III of		51	24	Products defined at paragraph 6 and 7 of Part B, Annex III of



		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		150	21			150	21			92	21			92	21	
MT	EUR		152	18			152	18					N/A				N/A
NL	EUR		149.3	21	>15%		149.3	21	>15%		105.98	21	≤15%		105.98	21	≤15%
PL	PLN	318	74.306	23		318	74.306	23									
PT	EUR		76.1	23							0	23					
			38.05	23	Liqueur wine from Madeira												
RO	RON	409.34	87.8318	19		409.34	87.8318	19					not applicable				not applicable
SE	SEK	5,479	530.3969	25		5,479	530.3969	25		3,299	319.3611	25		3,299	319.3611	25	
SI	EUR		132	22			132	22									
SK	EUR		84.24	20			84.24	20									
UK	GBP	384.82	432.0034	20	Exceeding 15% - not					288.65	324.0419	20	Not exceeding 15% abv				

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															

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 01.03.2019. - 168 EUR per hl.

from 01.03.2020. - 185 EUR per hl.

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

from 01.03.2019. - 101 EUR per hl.

from 01.03.2020. - 111 EUR per hl.

PT: The reduced rate is only applied in Madeira autonomous region.

RO: In Romania the level of excise duty is not established on basis of the product type (still or sparkling).

UK: From 1.2.2019, changes to come in amending the rates as follows:

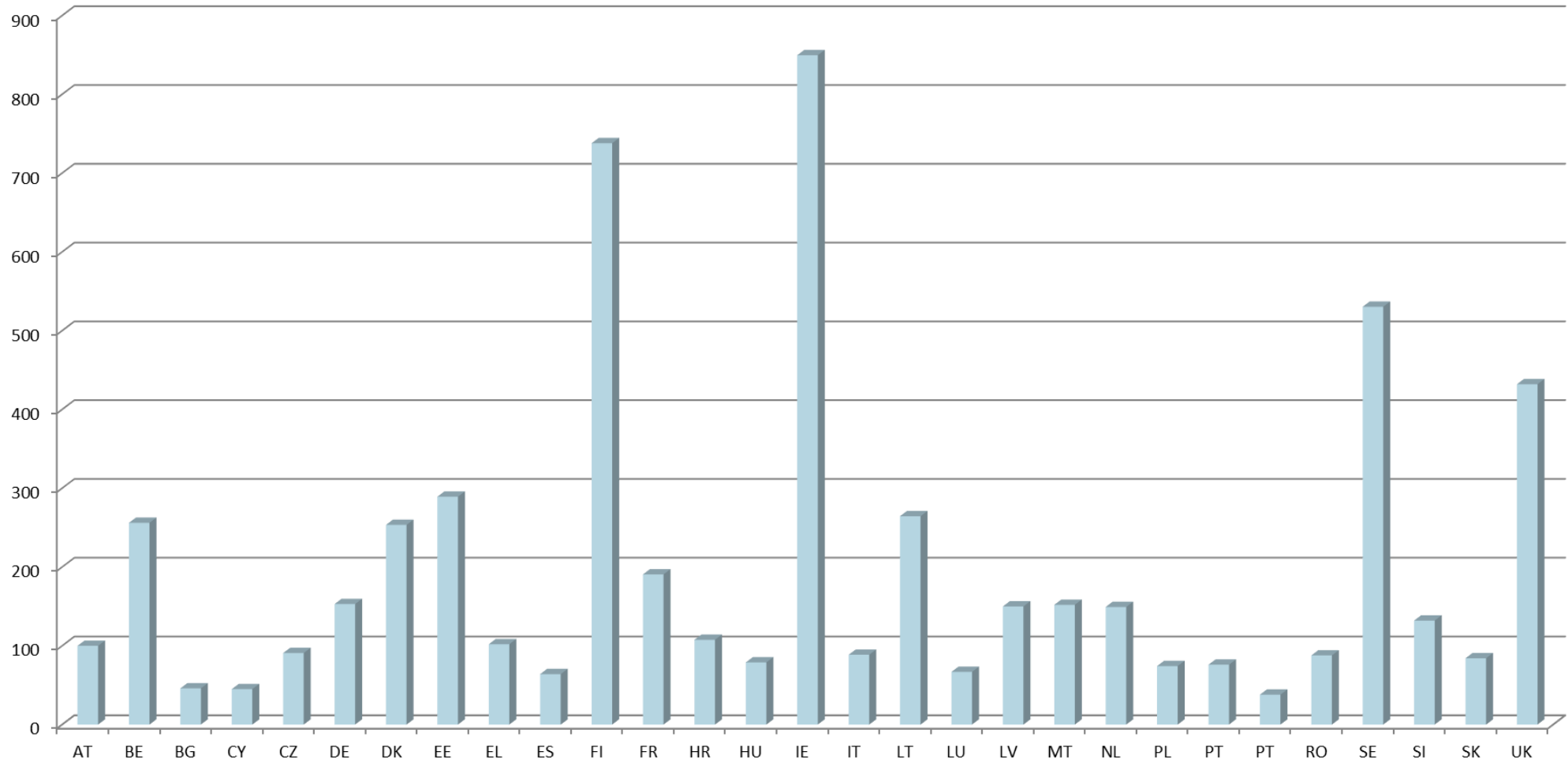
288.65 GBP increase to 297.57 GBP

384.82 GBP increase to 396.72 GBP

Values in EUR at 01/10/2018

## Intermediate products

Situation as at 01/01/2019



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	for the second hl
BE	EUR		2,992.7928	21									
BG	BGN	1,100	562.4297	20				20		550	281.2148	20	
CY	EUR		956.82	19									
CZ	CZK	28,500	1,106.1518	21		14,300	555.0165	21					
DE	EUR		1,303	19							730	19	small distillerie; yearly production <= 4 hl of pure alcohol)
DK	DKK	15,000	2,011.8835	25	For spirit drinks with more than 1.2% alcohol and also wine and fruit-wine with more than 22% alcohol.				N.a.	7,500	1,005.9418	25	
EE	EUR		2,508	20				20	Not applied			20	Not applied
EL	EUR		2,450	24			1,225	24	A reduced 50 % rate is applied when used for the production of "Ouzo".				Not applied
ES	EUR		958.94	21			226.36	21			839.15	21	

		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					
FR	EUR		1,758.45	20			879.72	20	Rhum traditionnel des DOM				
			564.61	20	Cotisation sécurité sociale pour alcool dont le TAV > 18% vol								
HR	HRK	5,300	713.0365	25									
HU	HUF	333,385	1,032.0239	27									
IE	EUR		4,257	23				23	No reduced rate				No reduced rate
IT	EUR		1,035.52	22									
LT	EUR		1,665.04	21									
LU	EUR		1,041.1528	17				17				17	
LV	EUR		1,670	21									
MT	EUR		1,360	18					N/A				N/A
NL	EUR		1,686	21									
PL	PLN	5,704	1,332.8348	23									
PT	EUR		1,386.93	23			346.73	23	Rate applied in Azores autonomous region.		693.47	23	
			1,237.58	23	Rate applied in Madeira autonomous region.		346.73	23	Rate applied in Madeira autonomous region.				
RO	RON	3,411.15	731.9279	19		1,705.57	365.9629	19	see art.22 alin. (7) - Dir.92/83/CEE	1,705.57	365.9629	19	see art.22 alin. (1) - Dir.92/83/CEE

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			
SE	SEK	51,659	5,000.8712	25										
SI	EUR		1,320	22							660	22	The small producer does not produce more than 150 liters of spirits per year.	
SK	EUR		1,080	20							540	20		
UK	GBP	2,874	3,226.3859	20										

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

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

FR: Non-alcoholic beverages : 0.54€/hl  
**Important** : On January 1st of each year, all rates are automatically increased in the same proportion as the French Consumer Price Index excluding tobacco of the penultimate year. However, this increase may not exceed 1.75%.

HR: **Ethyl alcohol:**  
Reduced rate for alcohol produced from small 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.

LT: As of 2019/03/01 rate for ethyl alcohol will be: 1,832 euro/HTL.

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

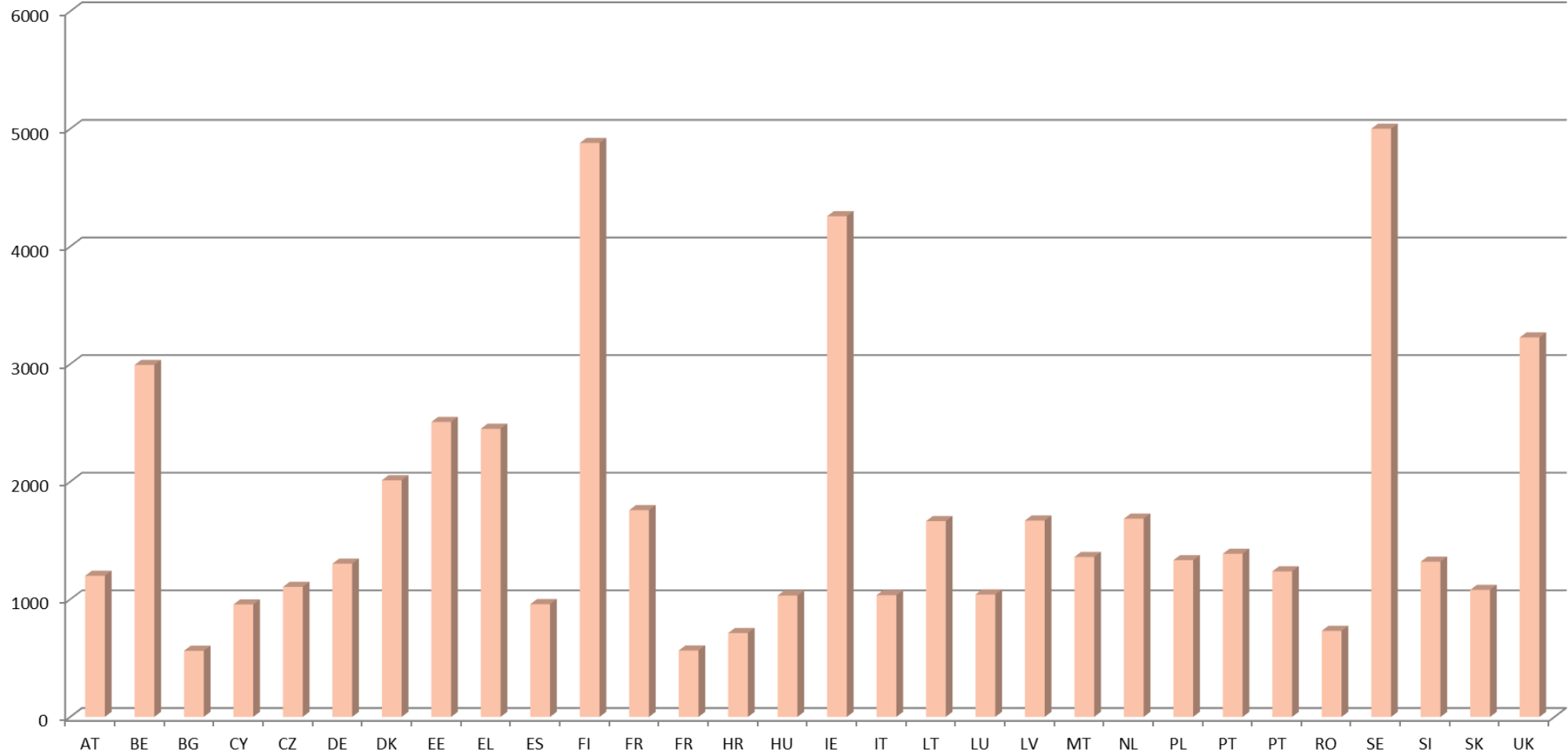
LV: Planned tax rate increase from 01.03.2019. - 1,840 EUR per hl of pure alcohol (920.0 EUR for small distilleries).  
Planned tax rate increase from 01.03.2020. - 2,025 EUR per hl of pure alcohol (1,012.5 EUR for small distilleries).

SK: Reduced tax rate shall apply to spirit produced in fruit growers distilleries up to 43 litres per year of produced spirit per grower and per production period. (Art. 22 (7) Directive 92/83/EEC).  
Reduced tax rate is applied for private production of spirit since 1. January 2019.

Values in EUR at 01/10/2018

# Ethyl alcohol

Situation as at 01/01/2019



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					
Czech Republic					
Germany					
Denmark					
Estonia					
Greece					
Spain					
Finland					
France	prémix		11	per deciliter of pure alcohol	article 1613 bis du code général des impôts, pour les boissons dont le TAV est compris entre 1.2 et 12 % vol et qui répondent aux critères de cet article.

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

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

STATE	ADMINISTRATION	CONTACT	TELEPHONE N°	WEBSITE	E-MAIL
AT	Bundesministerium für Finanzen	Alcohol, Tobacco, Energy	+43 1 514 33 506 222	-	Post.iv-5@bmf.gv.at
BE	Federal Public Service Finance - General Administration of Customs and Excise	Excise Legislation	-	<a href="https://finance.belgium.be/en/contact">https://finance.belgium.be/en/contact</a>	da.oeo.da.ca@minfin.fed.be da.lex.acc@minfin.fed.be
BG	Ministry of Finance Tax Policy Directorate	Alcohol, Tobacco, Energy	+359 2 9859 2850	-	
CY	Ministry of Finance Department of Customs & Excise		+357 22601659 +357 22601754	<a href="http://www.mof.gov.cy/mof/customs/customs.nsf/index_gr/index_gr?OpenDocument">http://www.mof.gov.cy/mof/customs/customs.nsf/index_gr/index_gr?OpenDocument</a>	
CZ	Ministry of Finance Excise Duty Unit	Alcohol, Tobacco, Energy	+420 2 5704 2575 +420 2 5704 2639	-	
DE	Bundesministerium der Finanzen III B 4	-	-	<a href="http://www.bundesfinanzministerium.de">http://www.bundesfinanzministerium.de</a>	IIIB4@bmf.bund.de
DK	Ministry of Taxation	Department of Environmental taxes Department of VAT, Excise and Customs	+45 33923392	<a href="https://www.skm.dk">https://www.skm.dk</a>	lovgivningoekonomi@skm.dk
EE	Ministry of Finance	Fiscal Policy Department	+3726113221	<a href="https://www.rahendusministeerium.ee/en">https://www.rahendusministeerium.ee/en</a>	
EL	Ministry of Finance Directorate General of Customs and Excise	-	+30 210 69 87 428 +30 210 69 87 411 +30 210 69 87 423	-	-
ES	Ministerio de Hacienda y Administraciones Públicas. Dirección General de Tributos. Subdirección General de Impuestos Especiales y Tributos sobre el Comercio Exterior	Ministerio de Hacienda y Administraciones Públicas. Dirección General de Tributos. Subdirección General de Impuestos Especiales y Tributos sobre el Comercio Exterior	+34 91 5958245	-	especiales.tce@tributos.minhap.es

STATE	ADMINISTRATION	CONTACT	TELEPHONE N°	WEBSITE	E-MAIL
FI	Ministry of Finance	Alcohol, Tobacco, Energy	+358 2955 30331 +358 2955 30577	-	votilastot@vm.fi
FR	Direction générale des douanes et droits indirects	Alcohol, Tobacco, Energy	+33 1 57 53 48 40 +33 1 57 53 41 47 +33 1 57 53 45 70	-	dg-fid3@douane.finances.gouv.fr dg-fid2@douane.finances.gouv.fr
HR	Central Office, Customs Directorate, Excise Duty Sector		+385 1 621 1212	-	
HU	Ministry of Finance	Alcohol, Tobacco, Energy	+36 1 795 1895 +36 1 795 1056 +36 1 795 7967 +36 1 795 5445	-	jovedeki@pm.gov.hu
IE	Office of the Revenue Commissioners	Indirect Taxes Division Excise Branch	+353 1 858 99 29 +353 1 858 99 11 +353 1 858 99 17	-	-
IT	Agenzia delle Dogane e dei Monopoli	"Telematic office for public relations"	-	<a href="https://www.adm.gov.it">https://www.adm.gov.it</a>	-
LT	Ministry of Finance of Lithuania	-	+370 5 2190000	<a href="http://www.finmin.lt">http://www.finmin.lt</a>	finmin@finmin.lt
LU	Administration des douanes et accises Direction des douanes et accises	Division TAXUD (Alcohol, Energy)	+352 2818 2818 +352 2818 2228	<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	+371 6712 00 00 +37 1 6708 38 46	<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, the Economy & Investment Customs Department	-	+356 25 685 153 +356 25 685 262	-	-
NL	Ministerie van Financiën Directie Internationale Zaken en Verbruiksbelastingen		+31 70 342 7358 +31 70 342 8322	-	
PL	Ministry of Finance Excise Duty Department	Alcohol, Tobacco, Energy	+48 22 694 52 95	-	



STATE	ADMINISTRATION	CONTACT	TELEPHONE N°	WEBSITE	E-MAIL
PT	Autoridade Tributária e Aduaneira /AT	-	+351 218 813 714	-	-
RO	Ministry of Public Finance Excise Duty Legislation Directorate	-	-	-	-
SE	Ministry of Finance	Alcohol, Tobacco	+46 8 405 11 13	<a href="https://www.government.se">https://www.government.se</a>	
SI	Ministry of Finance	Alcohol, Tobacco, Energy	+386 1 369 67 33 +386 1 369 67 42	-	
SK	Ministry of Finance	Alcohol, Tobacco, Energy	+421 2 59583490	-	
UK	H.M. Revenue & Customs	Excise: Enquiries or <a href="http://www.gov.uk">www.gov.uk</a> 'contact us'	+44 300 200 200 3700	-	-