



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

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EXCISE DUTY TABLES

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

(Incorporates all amendments received up to 27 November 2000)

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

INTRODUCTORY NOTE

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

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

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

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

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New

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

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

UPDATE SITUATION - EXCISE DUTY TABLES**1 January 2000****New start**

			DE	Mineral Oils
			DK	Mineral Oils
			NL	Mineral Oils
			EL	Alcoholic Beverages (Intermediate products, Ethyl alcohol)
			EL	Mineral Oils (Kerosene "heating")
			EL	Manufactured Tobacco (Cigarettes)
			ES	Manufactured Tobacco (Cigarettes)
			FI	Manufactured Tobacco
			IT	Manufactured Tobacco (Cigars/Cigarillos - adjustment)
			SE	Mineral Oils
			SV	Manufactured Tobacco (Cigarettes)
11	January	2000	FR	Mineral Oils
1	February	2000	UK	Manufactured Tobacco (Cigarettes)
1	March	2000	NL	Manufactured Tobacco (Fine cut, Other Smoking Tobaccos)
21	March	2000	UK	Mineral Oils (Petrol and Gas Oil)
			UK	Manufactured Tobacco
1	April	2000	UK	Alcoholic Beverages (Wine, Fermented Beverages, Intermediate products)
29	April	2000	EL	Mineral Oils (Petrol and Gas Oil "heating, Kerosene "heating")
1	May	2000	BE	Manufactured Tobacco (Cigarettes, Cigars)
1	May	2000	LU	Mineral Oils (Petrol)
			LU	Manufactured Tobacco (Cigarettes, Cigars/Cigarillos)
1	June	2000	AT	Alcoholic Beverages (Beer, Intermediate products, Ethyl alcohol)
			AT	Manufactured Tobacco (Cigarettes)

15	July	2000	NL	Manufactured Tobacco (Cigarettes)
8	Aug	2000	UK	Manufactured Tobacco (Cigarettes)
15	Sept	2000	NL	Manufactured Tobacco (Fine cut, Other Smoking Tobaccos)
21	Sept	2000	FR	Mineral Oils (Gas Oil)
1	Oct	2000	FR	Mineral Oils (Gas Oil)
16	Oct	2000	EL	Mineral Oils (Gas Oil "heating")
6	Nov	2000	EL	Mineral Oils (Petrol)

1	Dec	2000	FR	Mineral Oils (Gas Oil – figures to be confirmed)
6	Dec	2000	IE	... (?) (figures to be confirmed)

+ **all revenue figures (already received from all MS, will be inserted in the next version REF 1.011.)**

... ♠and...Minor modifications, some of them cosmetic, added up to 27 November 2000 ♠...

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Euro Exchange Rate

Page printed in January/2000

Value of National Currency in euro at 1 October 2000		
Member State	National Currency	Currency value
AT	OS	13,7603
BE	BFR	40,3399
DE	DM	1,95583
DK	DKR	7,4335*
EL	DRA	328,65*
ES	PTA	166,386
FI	FMK	5,94573
FR	FF	6,55957
UK	UKL	0,6499*
IE	IRL	0,787564
IT	LIT	1936,27
LU	LFR	40,3399
NL	HFL	2,20371
PT	ESC	200,482
SE	SKR	8,7425*

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

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

ALCOHOLIC BEVERAGES

Alcoholic Beverages

		Standard rates						Reduced rates						
		CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.) (Article 2 Directive 92/83/EEC)						"Independent small breweries" (Yearly production limited to 200.000 hl.) (Article 4.1 Directive 92/83/EEC)			"Low alcohol" (Not exceeding 2,8% .) (Article 5.1 Directive 92/83/EEC)			
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)		0.748 euro per hl/degree Plato of finished product. (Article 6 Directive 92/84EEC)			1.87 euro per hl/degree of alcohol of finished product. (Article 6 Directive 92/84/EEC)			Rate may not be set more than 50% below the standard national rate. (Article 4.1 Directive 92/83/EEC)			(Article .1 Directive 92/83/EEC)			
MS	Nat Curr	Excise duty/hl/°Plato		VAT %	Excise duty/hl/°alc.		VAT %	Excise duty/hl/°Plato		VAT %	Excise duty/hl/°alc.		VAT %	
		NatCurr	EURO		NatCurr	EURO		NatCurr	EURO		NatCurr	EURO		
AT	OS	28,70	2,09	20,00				<12500 hl	12,00	0,87	20,00			
								<25000 hl	14,00	1,02	20,00			
								<37500 hl	16,00	1,16	20,00			
BE	BFR	69,00	1,71	21,00				<= 50000 hl	18,00	1,31	20,00			
								<= 12500 hl	60,00	1,49	21,00			
								<= 25000 hl	62,00	1,54	21,00			
								<= 50000 hl	64,00	1,59	21,00			
								<= 75000 hl	66,00	1,64	21,00			
DE	DM	1,54	0,79	16,00				<= 200000 hl	68,00	1,69	21,00			
								<= 10000 hl	0,77	0,39	16,00			
								<= 20000 hl	0,92	0,47	16,00			
								<= 40000 hl	1,08	0,55	16,00			
DK	DKR	<= 11° Plato	268,50	36,12	25,00			<= 200000 hl	1,16	0,59	16,00			
		> 11° <= 14° Plato	345,75	46,51	25,00			from	16,36	2,20	25,00	0,5%-2,8%	0,00	0,00
		> 14° <= 18° Plato	460,75	61,98	25,00			to	22,72	3,06	25,00			
		> 18° <= 22° Plato	510,25	68,64	25,00									
		>22° Plato	27,00	3,63	25,00									
EL	DRA		384	1,17	18,00									
ES	PTA		128	0,77	16,00							0,5%-1,2%	0	0,00
												1,2% -2,8%	386	2,32
FI	FMK					170,00	28,59	22,00	<=2000 hl	119,00	20,01	22,00	0,5%-2,8%	10,00
									<= 20000 hl	136,00	22,87	22,00		1,68
									<=55000 hl	153,00	25,73	22,00		22,00
FR	FF					>2,8%	17,00	2,59	20,60				0,5%-2,8%	8,50
														1,30
														20,60

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

Alcoholic Beverages

Standard rates					Reduced rates											
CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.) (Article 2 Directive 92/83/EEC)					"Independent small breweries" (Yearly production limited to 200.000 hl.) (Article 4.1 Directive 92/83/EEC)					"Low alcohol" (Not exceeding 2,8% .) (Article 5.1 Directive 92/83/EEC)						
Minimum excise duty adopted by the Council on 19-10-1992 (Dir92/84/EEC)		0.748 euro per hl/degree Plato of finished product. (Article 6 Directive 92/84EEC)			1.87 euro per hl/degree of alcohol of finished product. (Article 6 Directive 92/84/EEC)			Rate may not be set more than 50% below the standard national rate. (Article 4.1 Directive 92/83/EEC)			(Article 5.1 Directive 92/83/EEC)					
MS	Nat Curr	Excise duty/hl/°Plato		VAT %	Excise duty/hl/°alc.		VAT %	Excise duty/hl/°Plato or /°alcohol		VAT %	Excise duty/hl/°alc.		VAT %			
		NatCurr	EURO		NatCurr	EURO		NatCurr	EURO		NatCurr	EURO				
UK	UKL				11,50	17,70	17,50				0,5%-1,2%	0,00	0,00	17,50		
IE	IRL				15,65	19,87	21,00									
IT	LIT	2710	1,40	20,00												
LU	LFR	32	0,79	15,00												
NL	HFL	<= 7° Plato	20,00	9,08	17,50				<= 50000 hl	16	0,40	15,00				
		> 7° <= 11° Plato	35,20	15,97	17,50				<= 200000 hl	18	0,45	15,00				
		> 11° <= 15° Plato	46,90	21,28	17,50				<= 7° Plato	18,50	8,39	17,50				
		> 15° Plato	58,65	26,61	17,50				>7°<=11° Plato	32,56	14,78	17,50				
PT	ESC	<=8°Plato	1410,00	7,03	17,00	>0,5%<1,2%vol	1125,00	5,61	17,00	>11°<= 15° Plato	43,38	19,68	17,50			
		>8° <=11°Plato	2250,00	11,22	17,00				>15° Plato	54,25	24,62	17,50				
		>11° <=13°Plato	2820,00	14,07	17,00				>0,5%<1,2%vol	562,50	2,81	17,00	0,5%-2,8%	1100,00	5,49	20,00
		>13° <=15°Plato	3380,00	16,86	17,00				<=8°Plato	705,00	3,52	17,00	>0,5%<=1,2%	1125,00	5,61	17,00
		>15°Plato	3950,00	19,70	17,00				>8° <=11°Plato	1125,00	5,61	17,00				
SE	SKR				>2,8%	147,00	16,81	25,00	>11° <=13°Plato	1410,00	7,03	17,00				
									>13° <=15°Plato	1690,00	8,43	17,00				
									>15°Plato	1975,00	9,85	17,00				

NL: Beer (degree Plato): All the four rates are given "per hl".

NL: The reduced rates above « Independent small breweries » are calculated as 92,5% of the corresponding standard rates.

PT: Beer (degree Plato): All Portuguese rates are given "per hl".

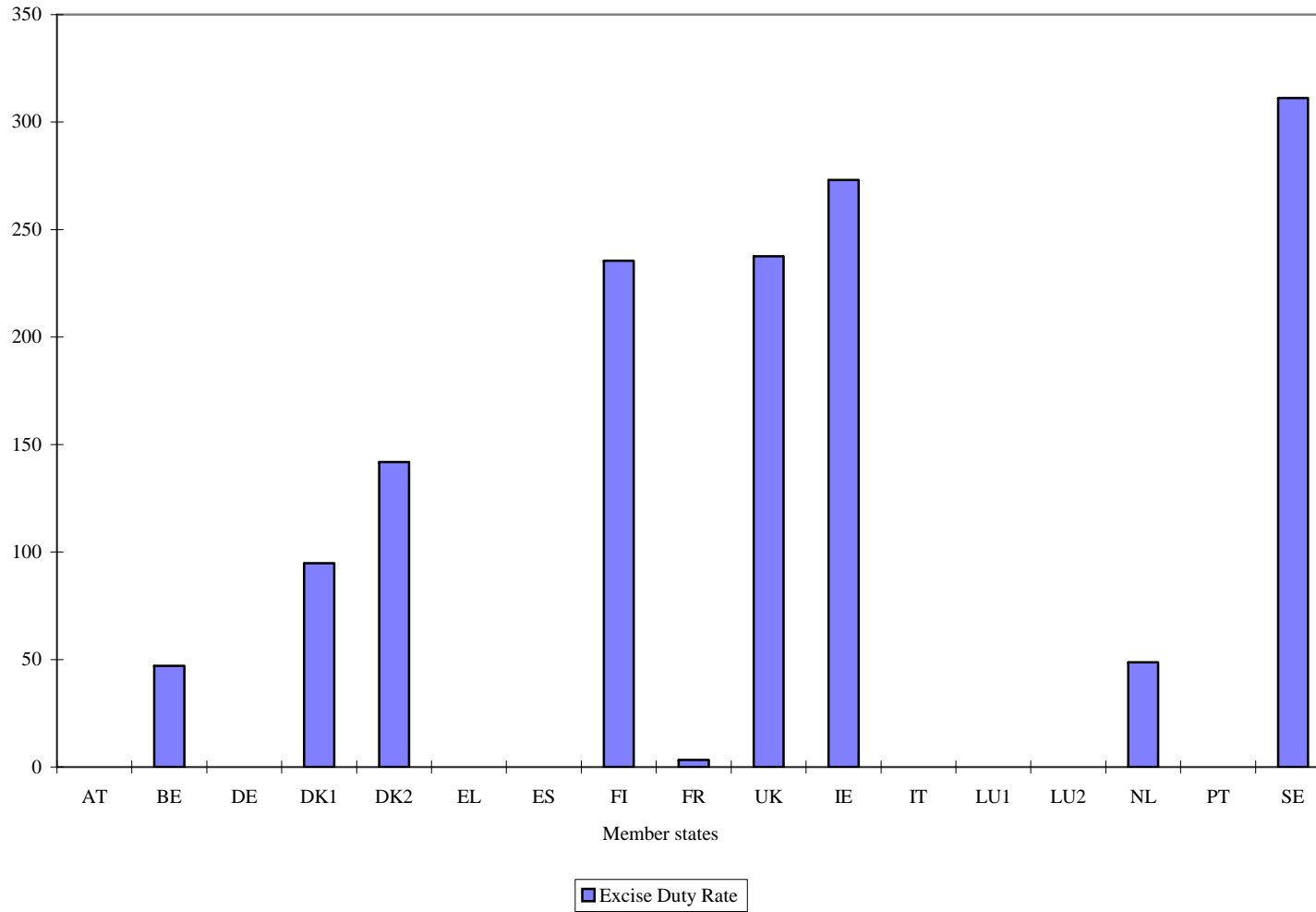
Alcoholic Beverages

		Standard rates					Reduced rate						
		Still Wine			Sparkling Wine		Still Wine - Sparkling Wine						
		(Article 8.1 of Directive 92/83/EEC)			(Article 8.2 of Directive 92/83/EEC)		(Article 9.3 of Directive 92/83/EEC)						
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		0 euro per hectolitre of product.			0 euro per hectolitre of product.		0 euro per hectolitre of product.						
		(Article 5 of Directive 92/84/EEC)			(Article 5 of Directive 92/84/EEC)		(Article 5 of Directive 92/84/EEC)						
MS	Nat Curr	Excise duty per hectolitre			VAT %	Excise duty per hectolitre			VAT %	Excise duty per hectolitre			
		NatCurr	EURO			NatCurr	EURO			NatCurr	EURO		
AT	OS	0,00	0,00	20,00	2000,00	145,35	20,00	1000,00	72,67	20,00			
BE	BFR	1900,00	47,10	21,00	6500,00	161,13	21,00	600,00	14,87	21,00			
DE	DM	0,00	0,00	16,00	266,00	136,00	16,00	Spark < 6%	100,00	51,13	16,00		
DK	DKR	6%-15% vol	705,00	94,84	25,00	6%-15% vol	1055,00	141,93	25,00	Still 1,2%-6% vol	450,00	60,54	25,00
		15%-22% vol	1055,00	141,93	25,00	15%-22% vol	1405,00	189,01	25,00	Spark 1,2%-6% vol	800,00	107,62	25,00
EL	DRA	0	0,00	18,00	0	0,00	18,00						
ES	PTA	0	0,00	16,00	0	0,00	16,00		0	0,00	16,00		
FI	FMK	1400,00	235,46	22,00	1400,00	235,46	22,00	>1,2%<2,8%	27,00	4,54	22,00		
								>2,8%<5,5%	800,00	134,55	22,00		
								>5,5%<8,0%	1100,00	185,01	22,00		
FR	FF	22,00	3,35	19,60	54,80	8,34	19,60						
UK	UKL	154,37	237,53	17,50	220,54	339,34	17,50	Still >1,2% <=4%	47,58	73,21	17,50		
								Still >4% <=5,5%	65,42	100,66	17,50		
								Spark >5,5% < 8,5%	166,70	256,50	17,50		
IE	IRL	215,01	273,01	21,00	430,02	546,01	21,00	<5,5%	71,66	90,99	21,00		
IT	LIT	0	0,00	20,00	0	0,00	20,00						
LU	LFR	<=13% vol	0	0,00	12,00	0	0,00	15,00					
		>13% vol	0	0,00	15,00								
NL	HFL	107,50	48,78	17,50	366,50	166,31	17,50	Still	53,75	24,39	17,50		
PT	ESC	0	0,00	5,00	0	0,00	17,00	Sparkling	69,50	31,54	17,50		

Alcoholic Beverages

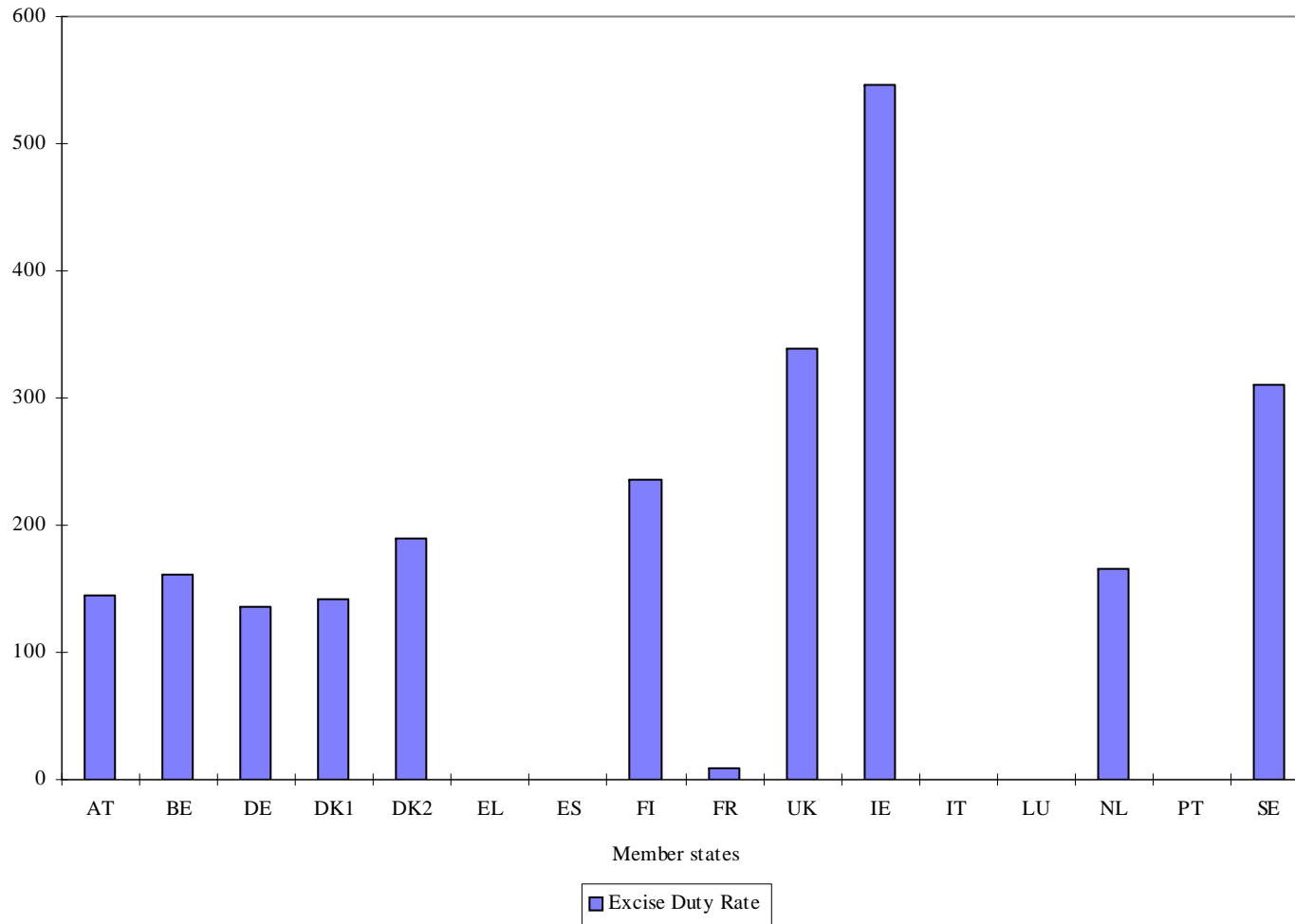
		Standard rates				Reduced rate					
		Still Wine		Sparkling Wine		Still Wine - Sparkling Wine					
						(Not exceeding 8.5% vol.)					
		(Article 8.1 of Directive 92/83/EEC)		(Article 8.2 of Directive 92/83/EEC)		(Article 9.3 of Directive 92/83/EEC)					
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		0 euro per hectolitre of product.		0 euro per hectolitre of product.		0 euro per hectolitre of product.					
		(Article 5 of Directive 92/84/EEC)		(Article 5 of Directive 92/84/EEC)		(Article 5 of Directive 92/84/EEC)					
MS	Nat Curr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	
		NatCurr	EURO		NatCurr	EURO		NatCurr	EURO		
SE	SKR	2720,00	311,12	25,00	2720,00	311,12	25,00	Still&Spark <2,25%	0,00	0,00	25,00
								Still&Spark 2,25%-4,5%	934,00	106,83	25,00
								Still&Spark 4,5%-7%	1380,00	157,85	25,00
								Still&Spark 7%-8,5%	1898,00	217,10	25,00

Still wine



Minimum excise duty: 0 euro per hectolitre of product

Sparkling Wine



Minimum excise duty: 0 euro per hectolitre of product

Alcoholic Beverages

		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 euro per hectolitre of product. (Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)			0 euro per hectolitre of product. (Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)			0 euro per hectolitre of product. (Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)			
MS	Nat Curr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	
		NatCurr	EURO		NatCurr	EURO		NatCurr	EURO		
AT	OS	0	0,00	20,00	2000,00	145,35	20,00	Sparkling	1000,00	72,67	20,00
BE	BFR	1900,00	47,10	21,00	6500,00	161,13	21,00		600,00	14,87	21,00
DE	DM	0,00	0,00	16,00	266,00	136,00	16,00	Sparkling < 6% vol	100,00	51,13	16,00
DK	DKR	Still 6%-15% vol	705,00	94,84	25,00			Still 1,2%-6% vol	450,00	60,54	25,00
EL	DRA		0	0,00	18,00	0	0,00		0	0,00	18,00
ES	PTA		0	0,00	16,00	0	0,00		0	0,00	16,00
FI	FMK		1400,00	235,46	22,00	1400,00	235,46	>1,2%<2,8%	27,00	4,54	22,00
								>2,8%<5,5%	800,00	134,55	22,00
								>5,5%<8,0%	1100,00	185,01	22,00
FR	FF		22,00	3,35	19,60	22,00	3,35				
UK	UKL		154,37	237,53	17,50	220,54	339,34	Still>1,2%<=4%	47,58	73,21	17,50
								Still>4%<=5,5%	65,42	100,66	17,50
								Sparkling >5,5%<8,5%	166,70	256,50	17,50
IE	IRL		215,01	273,01	21,00	430,02	546,01	<=6% vol	35,03	44,48	21,00
								>6% <8,5% vol	151,59	192,48	21,00
IT	LIT		0	0,00	20,00	0	0,00				
LU	LFR		0	0,00	15,00	0	0,00		0	0,00	15,00
NL	HFL		107,50	48,78	17,50	366,50	166,31	Still	53,75	24,39	17,50
								Sparkling	69,50	31,54	17,50
PT	ESC		0	0,00	17,00	0	0,00		0	0,00	17,00
SE	SKR		2720,00	311,12	25,00	2720,00	311,12	Still&Sparkl <2,25%	0	0,00	25,00
								Still&Sparkl 2,25%-4,5%	934,00	106,83	25,00
								Still&Sparkl 4,5%-7%	1380,00	157,85	25,00
								Still&Sparkl 7%-8,5%	1898,00	217,10	25,00

Intermediate products

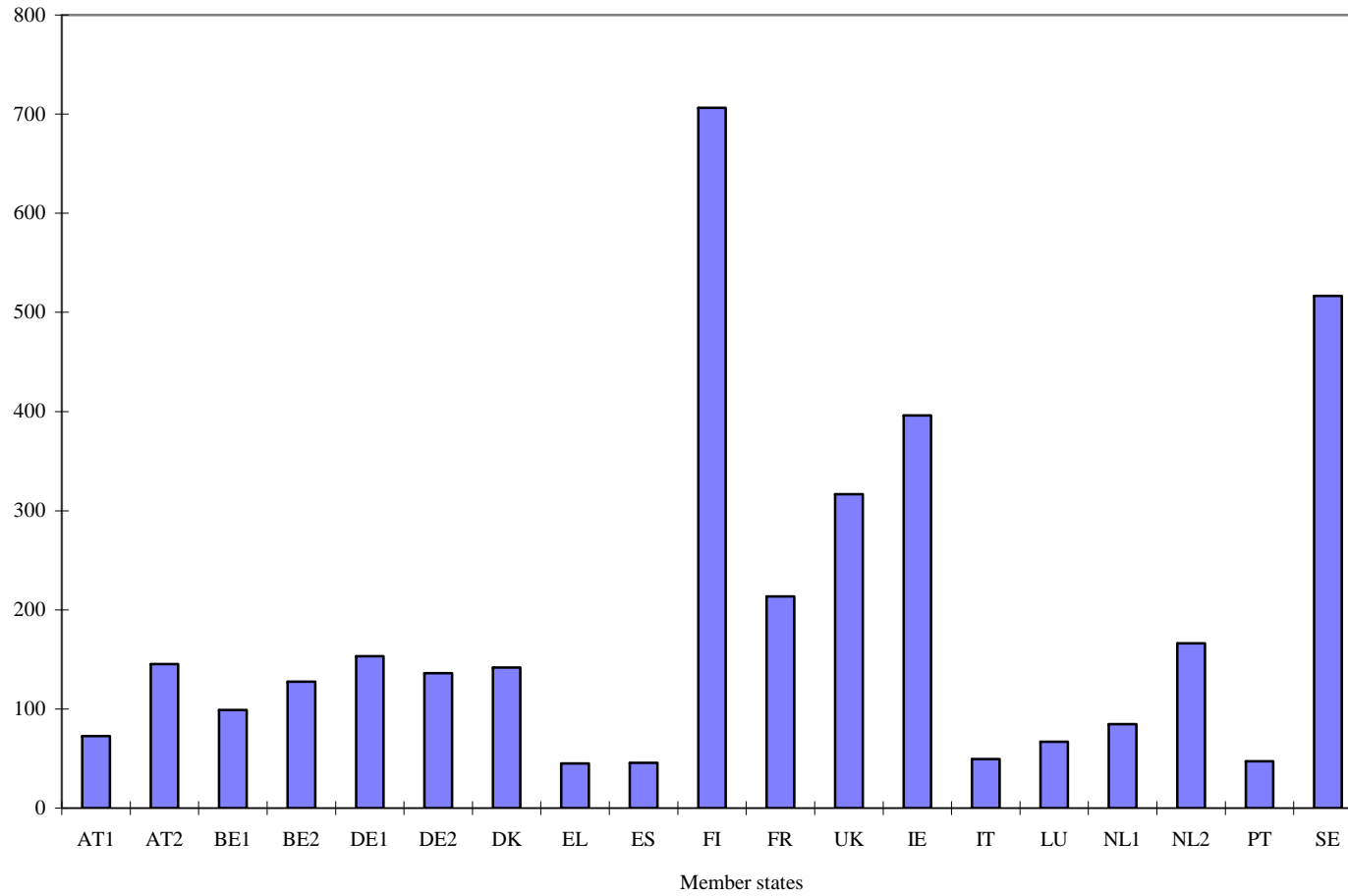
Alcoholic Beverages

		Standard rates			Reduced rates		
		(Article 17 of Directive 92/83/EEC)			(Article 18.3 of Directive 92/83/EEC)		
Minimum excise duty adopted by the Council on 19-10-1992		45 euro per hectolitre of product.			Not set more than 40% below the standard national rate of excise duty and not less than the rates on still-wines etc.		
(Dir. 92/84/EEC)		(Article 4 of Directive 92/84/EEC)			(Article 18.3 of Directive 92/83/EEC)		
MS	Nat Curr	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EURO		NatCurr	EURO	
AT	OS		1000,00	72,67			20,00
		Sparkling	2000,00	145,35			20,00
BE	BFR		4000,00	99,16	3000,00	74,37	21,00
		Sparkling	5149,00	127,64			21,00
DE	DM		300,00	153,39	200,00	102,26	16,00
		Sparkling	266,00	136,00			16,00
DK	DKR	Still 15%-22% vol	1055,00	141,93	450,00	60,54	25,00
					705,00	94,84	25,00
EL	DRA		14789,00	45,00	0	0,00	18,00
ES	PTA		7625,00	45,83	4575	27,50	16,00
FI	FMK		4200,00	706,39	2550,00	428,88	22,00
FR	FF		1400,00	213,43			19,60
UK	UKL		205,82	316,69	154,37	237,53	17,50
IE	IRL		311,97	396,12	215,01	273,01	21,00
IT	LIT		96000,00	49,58			20,00
LU	LFR		2700,00	66,93	1900	47,10	15,00
NL	HFL	Still	187,00	84,86	132,75	60,24	17,50
		Sparkling	366,50	166,31			17,50
PT	ESC		9500,00	47,39			17,00
SE	SKR	Still&Spark	4517,00	516,67	2720,00	311,12	25,00

EL, FR: Reduced rate for "Vin doux naturel": Greece = DRA 7395 (€22,50), France = FF 350 (€53,36) (Article 18.4 Directive 92/83/EEC).

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

Intermediate Products



Minimum excise duty: 45 euro per hectolitre of product

Excise Duty Rate

Alcoholic Beverages

Standard rates				Reduced rates						
(Article 20 of Directive 92/83/EEC)				For low strength spirits, particular regions, etc.			"Small distilleries"			
							Yearly production limited to 10 hl of pure alcohol.			
(Article 3.1 of Directive 92/84/EEC)				550 euro or 1000 euro per hectolitre of pure alcohol.			The reduced rates shall not be set more than 50% below the standard national rate of excise duty.			
							(Article 22.1 of Directive 92/83/EEC)			
MS	Nat Curr	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EURO		NatCurr	EURO		NatCurr	EURO	
AT	OS	13800,00	1002,89	20,00				*5400,00	392,43	20,00
BE	BFR	67000,00	1660,89	21,00						
DE	DM	2550,00	1303,79	16,00				1428,00	730,12	16,00
DK	DKR	27500,00	3699,47	25,00						
EL	DRA	298414,00	908,00	18,00		*149207,00	454,00			
ES	PTA	114000	685,15	16,00				99760	599,57	16,00
FI	FMK	others	30000,00	22,00	>1,2% <2,8%	*1000,00	168,19			
					>2,8% <10%	*26500,00	4456,98			
FR	FF	9510,00	1449,79	19,60		*5474,00	834,51			
UK	UKL	1956,00	3009,69	17,50						
IE	IRL	2175,00	2761,68	21,00	>5,5%	15,65	19,87			
IT	LIT	1249600	645,36	20,00						
LU	LFR	42000	1041,15	15,00						
NL	HFL	3315,00	1504,28	17,50						
PT	ESC	163200,00	814,04	17,00		*81600,00	407,02	81600,00	407,02	17,00
SE	SKR	50141,00	5735,32	25,00						

AT: *Small distilleries producing not more than 4hl pure alcohol per year.

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

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

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

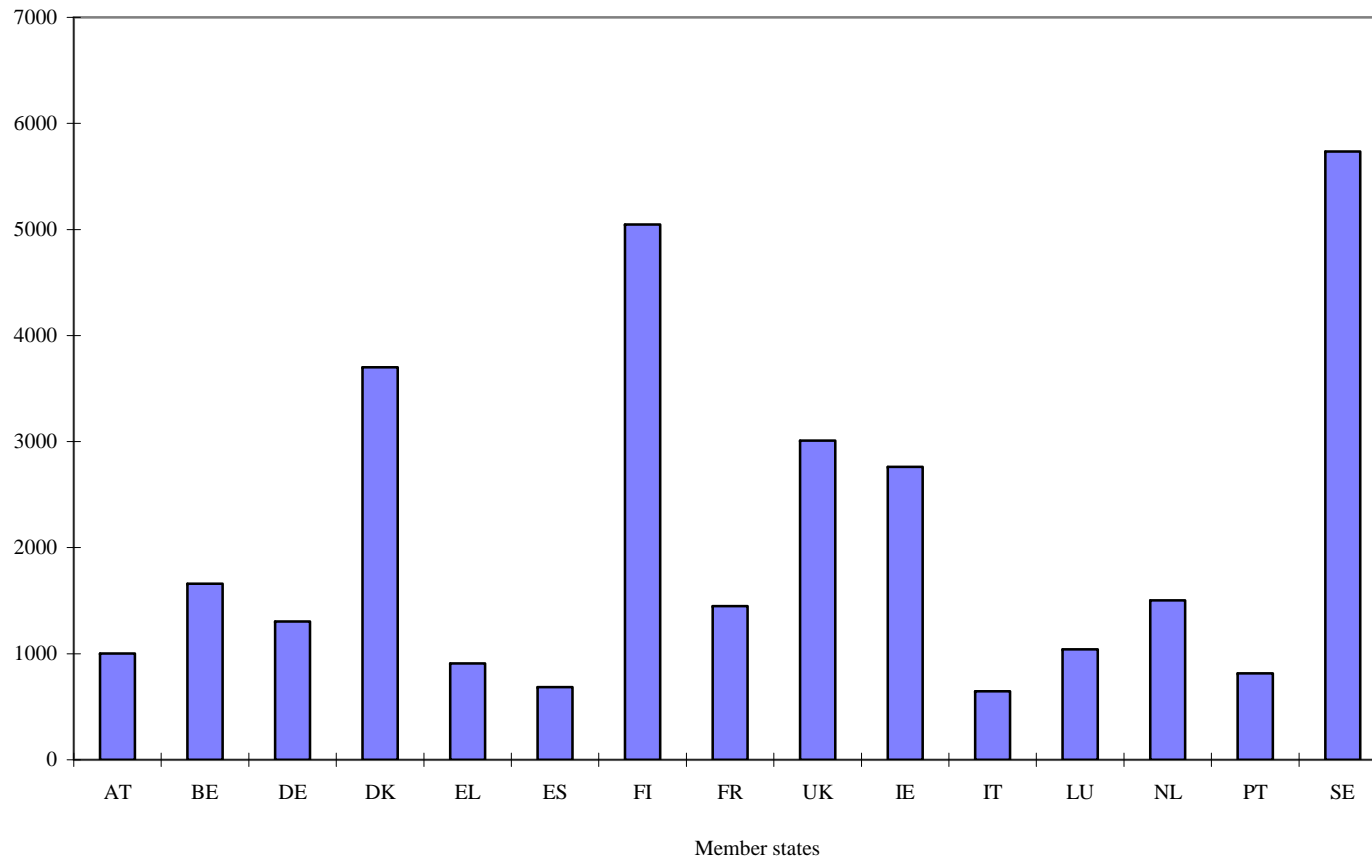
FR: Plus a levy of 8.40 FF per litre (840 FF/hl =128,06 €/hl) on drinks of a strength exceeding 25% to the benefit of the National Sickness Insurance scheme.

PT: *For the autonomous regions of the Azores and Madeira (Article 7 Directive 92/84/EEC).

Ethyl Alcohol

values in euro at 01/10/99

Page printed 3/07/2000



■ Excise Duty Rate

Minimum excise duty: 550 euro per hectolitre of pure alcohol

National tax - Alcoholic Beverages

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

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

MINERAL OILS

Petrol and Gas Oil

Mineral oils

Page printed 30/11/2000

		Petrol						Gas Oil									
		Leaded Petrol			Unleaded Petrol			Used as propellant			Used for ind./comm. purposes			Used for heating purposes			
		CN 2710 00 26, CN 2710 0034 CN 2710 00 36			CN 2710 00 27, CN 2710 00 29 CN 2710 00 32			CN 2710 00 69			CN 2710 00 69			CN 2710 00 69			
		(Article 3 of Directive 94/74/EC)			(Article 3 of Directive 94/74/EC)			(Article 3 of Directive 94/74/EC)			(Article 3 of Direct. 94/74/EC)			(Article 3 of Direct. 94/74/EC)			
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/82/EEC)		337 euro per 1000 litres.			287 euro per 1000 litres			245 euro per 1000 litres			18 euro per 1000 litres.			18 euro per 1000 litres.			
		(Article 3 of Directive 92/82/EEC)			(Article 4 of Directive 92/82/EEC)			(Article 5.1 of Directive 92/82/EEC)			(Article 8.3 of Dir. 92/81/EEC) (Article 5.2 of Dir. 92/82/EEC)			(Article 5.3 of Dir.92/82/EEC)			
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	
		NatCurr	EURO		NatCurr	EURO		NatCurr	EURO		NatCurr	EURO		NatCurr	EURO		
AT	OS	6600,00	479,64	20,00	5610,00	407,69	20,00	3890,00	282,70	20,00	3890,00	282,70	20,00	950,00	69,04	20,00	
BE	BFR	22260,00	551,81	21,00	19910,00	493,56	21,00	11700,00	290,04	21,00	750,00	18,59	21,00	210,00	5,21	21,00	
DE	DM	1200,00	613,55	16,00	1100,00	562,42	16,00	740,00	378,36	16,00	88,00	44,99	16,00	120,00	61,36	16,00	
DK	DKR	4453,00	599,04	25,00	3808,00	512,28	25,00	norm light low sulph	2833,00 2733,00 2554,00	381,11 367,66 343,58	25,00 25,00 25,00	1987,00	267,30	25,00	1987,00	267,30	25,00
EL	DRA	111000,00	337,75	18,00	<=96,5oct.I.O >=96,5oct.I.O	101000,00 108000,00	307,32 328,62	18,00 18,00	83000,00	252,55	18,00	83000,0	252,55	18,00	6150,00	18,71	18,00
ES	PTA	67352,00	404,79	16,00	<97oct.I.O > =97 oct.I.O	61844,00 67040,00	371,69 402,92	16,00 16,00	44901,00	269,86	16,00	13097,0	78,71	16,00	13097,0 0	78,71	16,00
FI	FMK	norm envm friend	3783,00 3733,00	636,25 627,85	22,00 22,00	norm envm friend	3333,00 3283,00	560,57 552,16	22,00 22,00	norm envm friend	1935,00 1785,00	325,44 300,22	22,00 22,00	379,00	63,74	22,00	
FR	FF				<95 oct. =>97oct.+ Additif ordin unl super unl	3846,20 4176,80 488,20 508,90	586,35 636,75 751,19 783,04	20,60 20,60 17,50 17,50	2551,80	389,02	20,60	192,80	29,39	20,60	192,80	29,39	20,60
UK	UKL	546,80	841,36	17,50				norm low sulph	518,20 488,20	797,35 751,19	17,50 17,50	31,30	48,16	17,50	31,30	48,16	5,00

DK: Includes CO2 tax.

FI: Includes CO2 tax.

FR : Gas Oil «industrial and « heating » : Special rates during limited period : 21/9-30/9 = FR 360 and 1/10-30/11 = FR 192,80 (/1000 litres).

EL: "Leaded" and "unleaded » Petrol: Normal rates are under suspension. Diminished rates of duty valid from 6/11/2000.

Gas Oil. « heating”: Normal rate of duty DRA 42 000 during the winter period, starting 1 Nov. each year and ending 10 April the year after. For the Winter period starting 16/10/2000 and ending 27/4/2001 a diminished rate of DRA 6150 is applied.

...Petrol and Gas Oil...

Mineral oils

Page printed 12/07/00

		Petrol						Gas Oil										
		Leaded Petrol			Unleaded Petrol			Used as propellant			Used for ind./comm. purposes			Used for heating purposes				
		CN 2710 00 26, CN 2710 0034 CN 2710 00 36 (Article 3 of Directive 94/74/EC)			CN 2710 00 27, CN 2710 00 29 CN 2710 00 32 (Article 3 of Directive 94/74/EC)			CN 2710 00 69 (Article 3 of Directive 94/74/EC)			CN 2710 00 69 (Article 3 of Direct. 94/74/EC)			CN 2710 00 69 (Article 3 of Directive 94/74/EC)				
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/82/EEC)		337 euro per 1000 litres. (Article 3 of Directive 92/82/EEC)			287 euro per 1000 litres (Article 4 of Directive 92/82/EEC)			245 euro per 1000 litres (Article 5.1 of Directive 92/82/EEC)			18 euro per 1000 litres. (Article 8.3 of Dir. 92/81/EEC) (Article 5.2 of Dir. 92/82/EEC)			18 euro per 1000 litres. (Article 5.3 of Dir.92/82/EEC)				
MS	National Currency	Excise duty		VAT	Excise duty		VAT	Excise duty		VAT	Excise duty		VAT	Excise duty		VAT		
		NatCurr	EURO	%	NatCurr	EURO	%	NatCurr	EURO	%	NatCurr	EURO	%	NatCurr	EURO	%		
IE	IRL	361,36	458,83	21,00	ordin unl	294,44	373,86	21,00	256,14	325,23	21,00	37,30	47,36	12,50	37,30	47,36	12,50	
					high-oct	357,22	453,56	21,00										
IT	LIT	1119629,00	578,24	20,00		1049153,0	541,84	20,00	780731	403,21	20,00	234219,0	120,96	20,00	780731,0	403,21	20,00	
LU	LFR	17110,00	424,15	15,00		15010,00	372,09	12,00	10200,00	252,85	15,00	750,00	18,59	15,00	210,00	5,21	12,00	
NL	HFL	1426,10	647,14	17,50		1278,00	579,93	17,50	735,50	333,76	17,50	102,60	46,56	17,50	102,60	46,56	17,50	
PT	ESC	97400,00	485,83	17,00		70000,00	349,16	17,00	49300,00	245,91	17,00	49300,00	245,91	17,00	15000,00	74,82	12,00	
SE	SKR	5130,00	586,79	25,00	Class1	4470,00	511,30	25,00	Class1	2922,00	334,23	25,00	1801,00*	206,01	25,00	1801,00*	206,01	25,00
					Class2	4500,00	514,73	25,00	Class2	3148,00	360,08	25,00						
									Class3	3446,00	394,17	25,00						

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

SE: Includes CO2 tax.

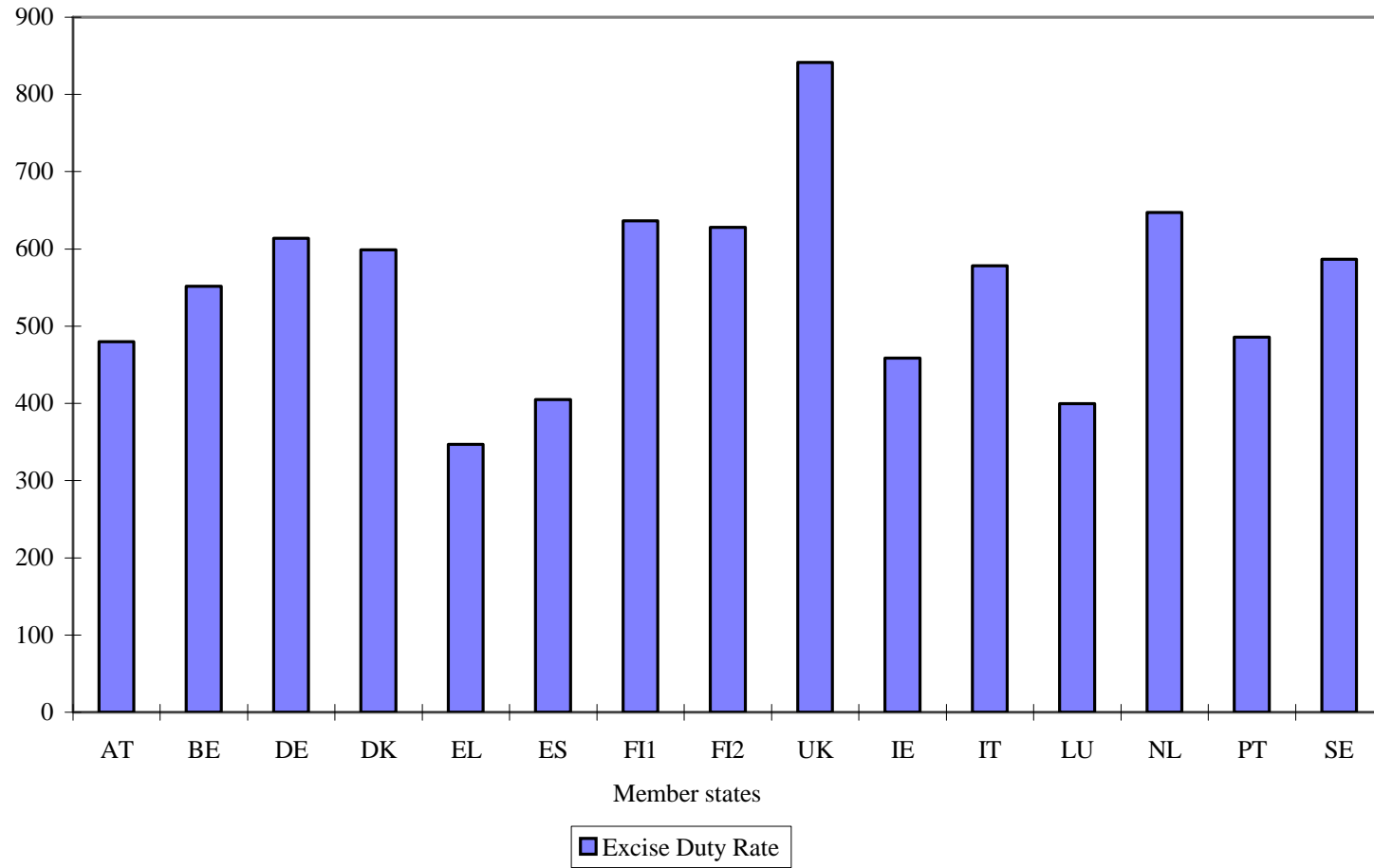
SE: Gas Oil normal rate « ind./comm. » and « heating » = SKR 1801 per m³.

- BE: An energy charge is collected in addition to the excise duty and in addition to the control licence fee of 0,21 BFR/litre for gas oil used for heating. This charge amounts to 0,55 BFR/litre for petrol and kerosene used as motor fuel, 0,52 BFR/litre for kerosene used for heating, 0,34 BFR/litre for domestic fuel oil, 0,69 BFR/kg for butane used for heating and 0,70 BFR/kg for propane used for heating.
- BE/LU: The Member States which on 1 January 1991 did not apply excise duty to heating gas oil are authorized to continue to apply a zero rate provided that they levy a monitoring charge of euro 5 per 1000 litres from 1 January 1993. (Article 5.3 of Directive 92/82/EEC)
- DE: Gas oil used in combined heat and power plants with an annual utilisation exceeding 70 % or with a electrical efficiency at least of 57,7 %: 0. Gas oil used in combined heat and power plants with an annual utilisation exceeding 60 %: DM 88 (€44,99).
- DK: Leaded and unleaded petrol - equipment making it possible to recover the vapour.
DK: Denmark has three categories of gas oil used as propellant: "normal", "light" and "low sulphur". The "low sulphur" gas oil is a new quality with max. 50 ppm sulphur. The total tax consists of a *mineral oils tax* and a *CO2-tax*.
- EL: Greece may apply rates of excise duty up to euro 22 lower than the minimum rates laid down on gas oil used as propellant and on petrol consumed in the departments of Lesbos, Chios, Samos, the Dodecanese and the Cyclades and on the following islands in the Aegean: Thasos, North Sporados, Samothrace and Skiros. (Article 9.2 of Directive 92/82/EEC)
- FR/NL/IT: National measures concerning diesel (Gas Oil "propellant") used by commercial vehicles exist in FR, NL and IT.
- NL: Charges collected in addition to the excise duty: An *environmental fuel charge* of HFL 26,07(€11,83) for petrol and HFL 28,76 (€13,05) for gas oil "propellant"; a *regulatory energy charge* of HFL 175,60 (€79,68) for gas oil "heating".
- PT: Heating gas oil does not exist in Portugal. Figure "Gas Oil...heating purposes" = domestic fuel.
PT: Portugal may apply rates of excise duty on mineral oils, consumed in the Autonomous Region of the Azores, lower than the minimum rates. This is to compensate transport costs incurred as a result of the insular and dispersed nature of this region. (Article 9.1 Directive 92/82/EEC)
- UK: VAT rate of 17,5% - non domestic use. Domestic use for deliveries of less than 2300 litres - VAT rate of 5%.
- SE: Gas oil used by industry for other purposes than as a propellant is taxed at a reduced rate: SKR 529 (€60,51) per m³.
SE: The sulphur tax on peat, coal, petroleum coke and other solid or gaseous products is set at SKR 30 (€3,43) per kg of sulphur in the fuel. The sulphur tax on liquid fuels - such as diesel oils, heating gas oils and heavy fuel oils - is SKR 27 (€3,09) per m³ of oil for each tenth of a per cent by weight of the sulphur content. However, oil products with a sulphur content of a maximum of 0,1 per cent by weight is exempted from tax. Since all motor fuels have a sulphur content below 0,1 % the sulphur tax on motor fuels is zero. When measures are taken to reduce emissions the tax can be repaid by SKR 30 (€3,43) per kg of reduced emission.

Leaded Petrol

Page printed 21/06/2000

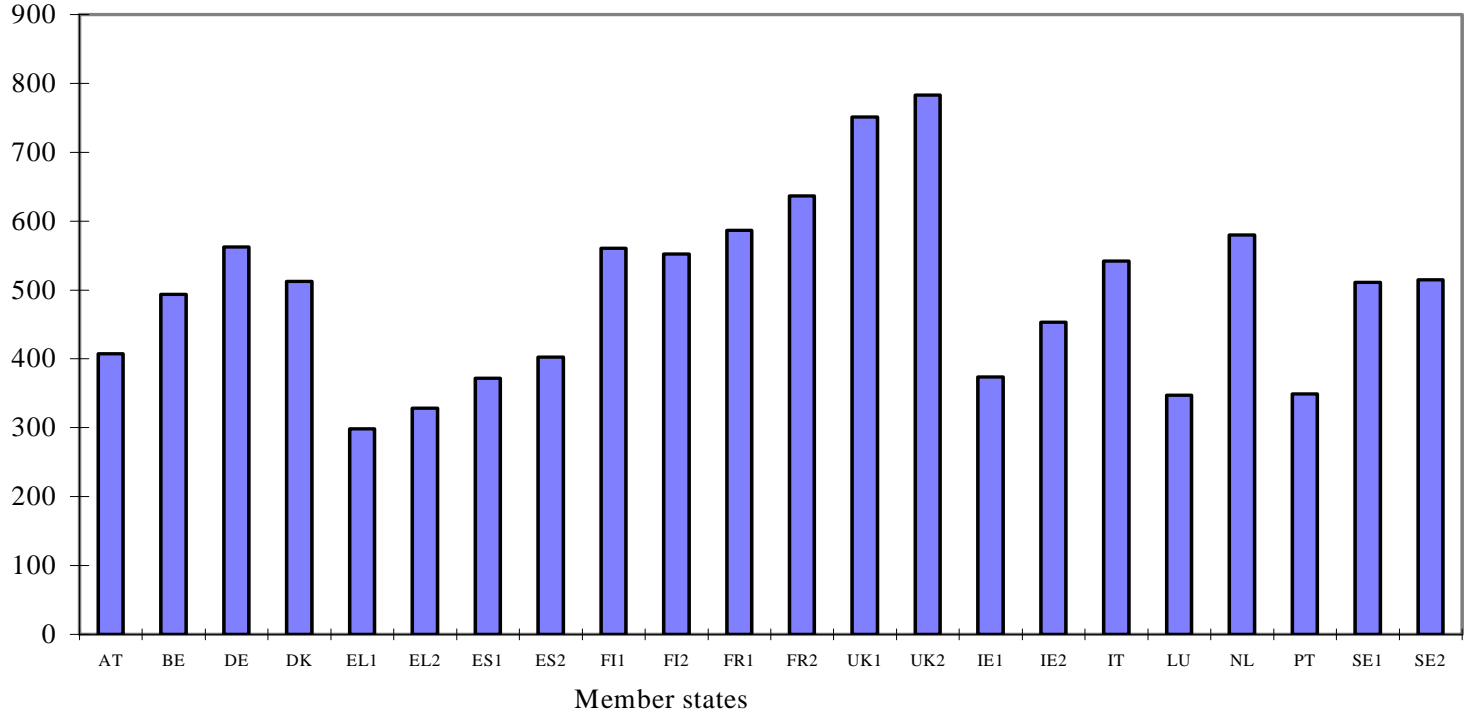
values in euro at 01/10/99



Minimum excise duty: 337 euro per 1000 litres

Unleaded Petrol

values in euro at
01/10/99



Excise Duty Rate

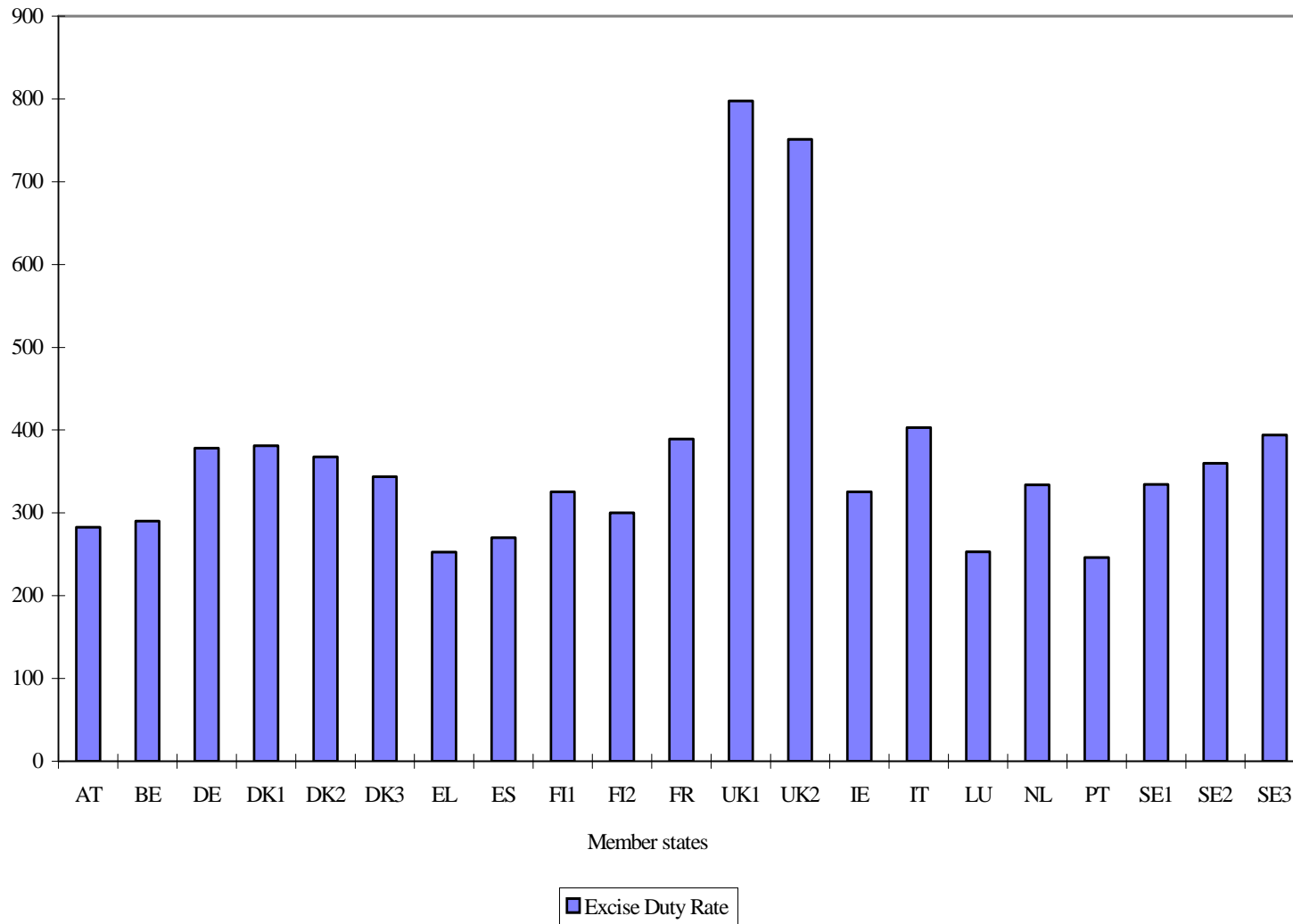
Minimum excise duty: 287 euro per 1000 litres

Diesel

(Gas Oil "Propellant")

values in euro at 01/10/99

Page printed 21/06/2000



Minimum excise duty: 245 euro per 1000 litres

Liquid Petroleum Gas (LPG) and Methane

Mineral oils

Liquid Petroleum Gas and Methane

Liquid Petroleum Gas and Methane												
Used as propellant				Used for industrial and commercial purposes				Used for heating purposes				
CN 2711 12 11 to CN 2711 19 00 CN 2711 29 00 (Article 3 of Directive 94/74/EC)												
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/82/EEC)	100 euro per 1000 kg. (Article 7.1 of Directive 92/82/EEC)				36 euro per 1000 kg. (Article 8.3 of Directive 92/81/EEC) (Article 7.2 of Directive 92/82/EEC)				0 euro per 1000 kg. (Article 7.3 of Directive 92/82/EEC)			
MS	National Currency	Excise duty			VAT %	Excise duty			VAT %	Excise duty		
		NatCurr	EURO			NatCurr	EURO			NatCurr	EURO	
AT	OS	3600,00	261,62	20,00	3600,00	261,62	20,00	600,00	43,60	20,00		
BE	BFR	0,00	0,00	21,00	1500,00	37,18	21,00	0,00	0,00	21,00		
DE	DM	LPG 687,50	351,51	16,00	LPG 30,00	15,34	16,00	LPG 75,00	38,35	16,00		
		Natural gas 20,90	10,69	16,00	Natural gas 4,24	2,17	16,00	Natural gas 6,80	3,48	16,00		
DK	DKR	3220,00	433,17	25,00	2510,00	337,66	25,00	2510,00	337,66	25,00		
EL	DRA	34000	103,45	18,00	100,00	0,30	18,00	4500	13,69	18,00		
ES	PTA	LPG 132313	795,22	16,00	LPG 9562,00	57,47	16,00	LPG 0,00	0,00	7,00		
		Methane 2800,00	16,83	16,00				Methane 25,84	0,16	16,00		
FI	FMK	0,00	0,00	22,00	0,00	0,00	22,00	0,00	0,00	22,00		
FR	FF	700,00	106,71	20,60	258,60	39,42	20,60	0,00	0,00	20,60		
UK	UKL	150,00	230,80	17,50	0,00	0,00	17,50	0,00	0,00	5,00		
IE	IRL	LPG 82,46	104,70	21,00	LPG 28,24	35,86	12,50	LPG 28,24	35,86	12,50		
IT	LIT	LPG 551396	284,77	20,00	LPG 0,00	0,00	12,50	LPG 367784	189,94	10,00		
		Methane 21,00	0,01	20,00	Methane 24,2	0,01	20,00	Methane 335,57	0,17	20,00		
LU	LFR	4100,00	101,64	6,00	1500,00	37,18	6,00	0,00	0,00	6,00		
NL	HFL	LPG 228,66	103,76	17,50	0,00	0,00	17,50	0,00	0,00	17,50		
PT	ESC	20000,00	99,76	17,00	20000,00	99,76	17,00	1500,00	7,48	17,00		
SE	SKR	LPG 1257,00	143,78	25,00	LPG 1257,00	143,78	25,00	LPG 1257,00	143,78	25,00		
		Methane 1033,00	118,16	25,00	Methane 1033,00	118,16	25,00	Methane 1033,00	118,16	25,00		

DK: Includes CO2 tax.

SE: Includes CO2 tax.

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

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

- AT: LPG used for local public transport and for production of electricity is exempted.
- DE: LPG and natural gas used in combined heat and power plants with an annual utilisation exceeding 70 % or with a electrical efficiency at least of 57,7 %: 0. LPG and natural gas used in combined heat and power plants with an annual utilisation exceeding 60 %: LPG - DM 50 (€25,56), Natural gas – DM 3,60 (€1,84).
- EL: LPG and methane: Only agricultural and industrial uses.
- ES: Methane – rates per gigajoule.
- FI: LPG and methane are exempted through the Accession Treaty.
- UK: LPG and methane are chargeable only when for use in road vehicles. For domestic heating and deliveries less than 2300 litres - VAT rate of 5%.
- NL: Charges collected in addition to the excise duty: An *environmental fuel charge* of HFL 34,34 (€15,58) for LPG “propellant” and a *regulatory energy charge* of HFL 207,80 (€94,30) for LPG “heating”. There are different rates of environmental fuel charges and regulatory energy charges for natural gas and other kinds of gas, which are governed by the delivery amount or calorific value. No taxation for methane.
- IE: LPG and methane: Rate per 1000 litres - IRL 41,75 (€53,01).
- PT: Portugal may apply rates of excise duty on mineral oils, consumed in the Autonomous Region of the Azores, lower than the minimum rates, in order to compensate transport costs incurred as a result of the insular and dispersed nature of this region. (Article 9.1 of Directive 92/82/EEC)
- IT: Methane for heating purposes - rate per cubic metre.
- SE: LPG and methane used by industry for other purposes than as propellant are taxed at a reduced rate: LPG at SKR 556 (€63,60) per 1000 kg; Methane at SKR 396 (€45,30) per 1000 m³. Biologically produced methane is exempted from taxes.
- NL : The rate for LPG used for public transport is reduced - HFL 125,56 (€56,98).

Heavy fuel oil and Kerosene

Mineral oils

		Heavy fuel oil				Kerosene									
						Used as propellant			Used for industrial and commercial purposes			Used for heating purposes			
		CN 2710 00 74 to CN 2710 00 78 (Article 3 of Directive 94/74/EC)				CN 2710 00 51 CN 2710 00 55 (Article 3 of Directive 94/74/EC)									
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/82/EEC)		13 euro per 1000 kg. (Article 6 of Directive 92/82/EEC)				245 euro per 1000 litres. (Article 8.1 of Directive 92/82/EEC)			18 euro per 1000 litres. (Article 8.3 of Directive 92/81/EEC) (Article 8.2 of Directive 92/82/EEC)			0 euro per 1000 litres. (Article 8.3 of Directive 92/82/EEC)			
MS	Nat Curr	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %		
		NatCurr	EURO		NatCurr	EURO		NatCurr	EURO		NatCurr	EURO			
AT	OS	heating	500,00	36,34	20,00	3890,00	282,70	20,00	3890,00	282,70	20,00	3890,00	282,70	20,00	
BE	BFR	<=1% sulphur	250,00	6,20	21,00	22260,00	551,81	21,00	0,00	0,00	21,00	0,00	0,00	21,00	
		> 1% sulphur	750,00	18,59	21,00										
DE	DM	heating	35,00	17,90	16,00	1100,00	562,42	16,00							
DK	DKR		2270,00	305,37	25,00	2833,00	381,11	25,00	1988,00	267,44	25,00	1988,00	267,44	25,00	
EL	DRA		13000,00	39,56	18,00	83000,00	252,55	18,00	83000,00	252,55	18,00	83000,00	252,55	18,00	
ES	PTA		2235,00	13,43	16,00	48549,00	291,79	16,00	48549	291,79	16,00	24051	144,55	16,00	
FI	FMK		321,00	53,99	22,00	1785,00	300,22	22,00	321,00	53,99	22,00	321,00	53,99	22,00	
FR	FF	>2% sulphur	152,30	23,22	20,60	2122,50	323,57	20,60	145,60	22,20	20,60	510,10	77,76	20,60	
UK	UKL		26,50	40,78	17,50	528,80	813,66	17,50	30,30	46,62	17,50	0,00	0,00	5,00	
IE	IRL		10,60	13,46	12,50	256,14	325,23	12,50	25,00	31,74	12,50	25,00	31,74	12,50	
IT	LIT	heating	248361,00	128,27	10,00	653473,00	337,49	20,00	0,00	0,00	20,00	653473,00	337,49	20,00	
		industrial	123444,00	63,75	10,00										
LU	LFR	<=1% sulphur	250,00	6,20	15,00	11900,00	294,99	15,00	750,00	18,59	15,00	0,00	0,00	12,00	
		>1% sulphur	750,00	18,59	15,00										
NL	HFL		34,24	15,54	17,50	735,50	333,76	17,50	102,60	46,56	17,50	102,60	46,56	17,50	
PT	ESC	<=1% sulphur	2500,00	12,47	12,00	59200,00	295,29	17,00	59200,00	295,29	17,00	20800,00	103,75	12,00	
		>1% sulphur	5500,00	27,43	12,00										
SE	SKR	non-industrial	1896,00	216,87	25,00	Class1 Class2 Class3	2922,00 3148,00 3446,00	334,23 360,08 394,17	25,00 25,00 25,00	1801,00	206,01	25,00	1801,00	206,01	25,00

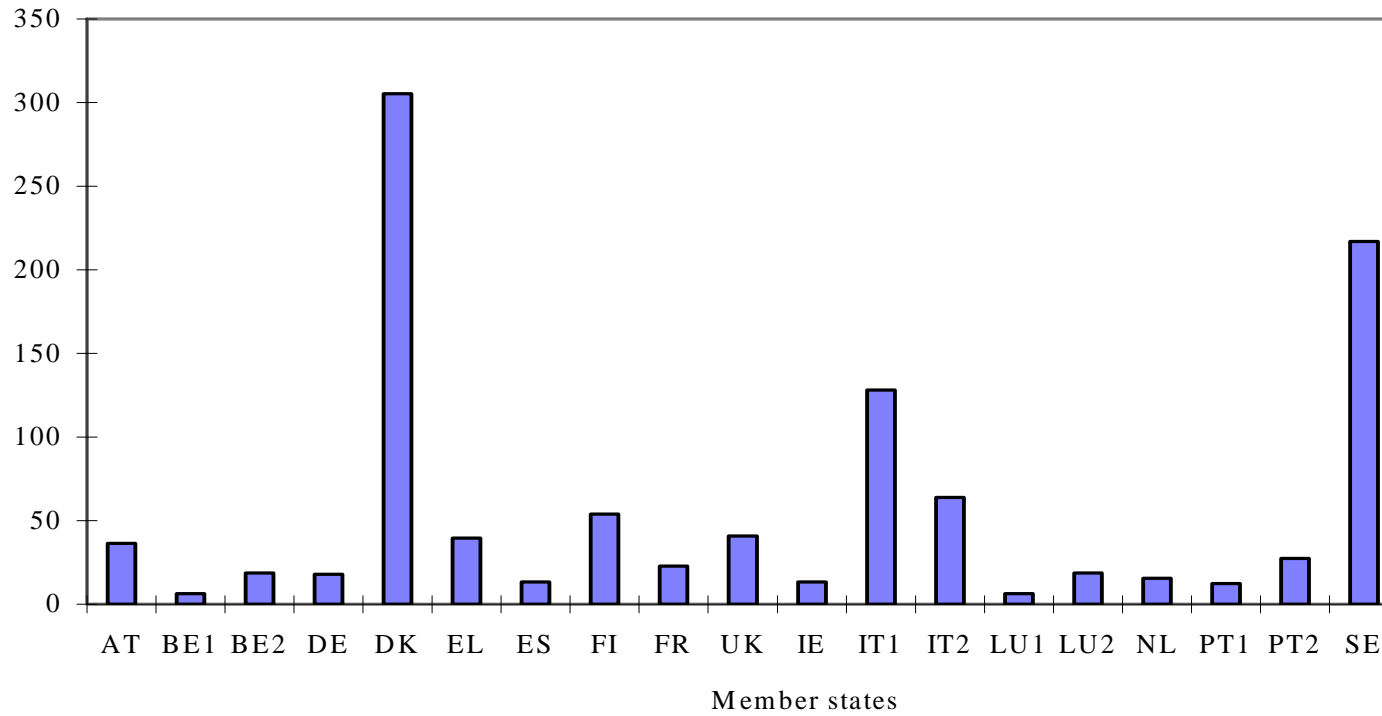
DK: Includes CO2 tax.
 FI: Includes CO2 tax.
 SE: Includes CO2 tax.

- AT: Heavy fuel oil used for production of electricity is exempted.
AT: Heavy fuel oil used as a propellant is taxed at a rate of OS 3890 per 1000 litres (€282,70).
- DE: Heavy fuel oil used in combined heat and power plants with an annual utilisation exceeding 70 % or with a electrical efficiency at least of 57,7 %: 0.
- FI: Includes CO2 tax. (1 January 1998 the CO2 tax was raised from FMK 70 (€11,77) to FMK 82 (€13,79) per ton CO2. The additional tax rates of energy products rose accordingly approximating 17%.)
FI: Kerosene used for all air navigation purposes is exempted.
- UK: VAT rate of 17,5% - non domestic use. Domestic use for deliveries of less than 2 300 litres - VAT rate of 5%.
- NL: Charges collected in addition to the excise duty: An *environmental fuel charge* of HFL 33,57 (€15,23) for heavy fuel oil and a *regulatory energy charge* of HFL 174,30 (€79,09) for kerosene "heating".
- SE: Heavy fuel oil and kerosene used by industry for other purposes than as propellant are taxed at a reduced rate: Heavy fuel oil at SKR 557 (€63,71) per 1000 kg; Kerosene at SKR 529 (€60,51) per m³.

Heavy fuel oil

Page printed 13/04/2000

values in euro at
01/10/99



Minimum excise duty: 13 euro per 1000 kg

Excise Duty Rate

Member State	Tax			Description
	Tax type	NatCurr	EURO	
Belgium		BFR		
Parafiscal tax	550,00	13,63	per 1000 litres	Energy tax on leaded petrol, unleaded petrol and gas oil for heating purposes.
Germany		DM		
Warehousing-charge	7,50	3,83	per 1000 kg	Charge on gas oil used as a propellant and for heating purposes.
	7,90	4,04	per 1000 kg	Charge on heavy fuel oil.
	8,90	4,55	per 1000 kg	Charge on leaded and unleaded petrol.
Finland		FMK		
Parafiscal tax	40,00	6,73	per 1000 litres	Strategic stockpile on petrol
	17,00	2,86	per 1000 kg	Strategic stockpile tax on heavy fuel oil
	21,00	3,53	per 1000 litres	Strategic stockpile tax on gasoil used as propellant and for heating purposes.
France		FF		
Parafiscal tax				(Taxes 'IFP' = Taxes to the benefit of the "Institut français du pétrole".)
	1,17	0,18	per 1000 kg	Tax "IFP" on heavy fuel oil.
	1,92	0,29	per 100 litres	Tax "IFP" on "supercarburants", petrol, "carburacteur", gas oil, kerosene used as motor fuel.
	1,10	0,17	per 100 litres	Tax "IFP" on heating gasoil and white spirit.
	6,00	0,91	per 1000 m3	Tax "IFP" on natural gas used as motor fuel.
	0,4	0,06	per 1000 kWh	Tax "IFP" on natural gas used for other purposes.
	4,84	0,74	per 100 kg	Tax "IFP" on LPG (GPLC).
	0,115	0,02	per 100 litres	Tax "CPDC" on "supercarburants", petrol and gas oil.
				(Tax "CPDC" = Tax to the benefit of "Comité professionnel de la distribution de carburants").
	150	22,87	per 1000 kg	Tax "ADEME" on 'super heavy' oils.
				(Tax "ADEME" = Tax to the benefit of the "Agence de l'environnement et de la maîtrise de l'énergie").
Other taxes	0,39	0,06	per 100 litres	Tax "FSH" on "supercarburants", petrol and gas oil.
				(Tax "FSH" = Tax to the benefit of 'Fonds de soutien aux hydrocarbures')
				Tax "CPSSP" to the benefit of 'Comité professionnel des stocks stratégiques pétroliers'.
Netherlands		HFL		
	11,00	4,99	per 1000 litres	"COVA-levy" on petrol, diesel, gas oil and kerosene.
	28,28	12,83	per 1000 litres	Fuel tax on gas oil ("propellant" and "heating") and on kerosene.
	25,63	11,63	per 1000 litres	Fuel tax on petrol.
	33,77	15,32	per 1000 kg	Fuel tax on LPG.
	33,01	14,98	per 1000 kg	Fuel tax on heavy fuel oil.
	127,85	58,02	per 1000 litres	Regulatory energy tax on gas oil (when used for other purposes than as "propellant" and only when used as a substitute for natural gas)*.
	151,25	68,63	per 1000 kg	Regulatory energy tax on LPG (...*...).
	126,80	57,54	per 1000 litres	Regulatory energy tax on kerosene(...*...).
Sweden		SKR		
Parafiscal tax	27,00	3,09	per 1000lit/0,1% w. s. c.	A sulphur tax on all mineral oils, coal, petroleum coke, peat and natural gas. Liquid and gaseous fuels with a sulphur content of a maximum of 0,1% by weight of sulphur content are exempted from tax.

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

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

MANUFACTURED TOBACCO

Manufactured tobacco

Cigarettes

“TIRSP”
Retail Selling
Price, all
Taxes Included

Specific Excise (1000 pieces)		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Total Tax (specific exc. + ad valorem + VAT)	Current most popular price category per 1000 cigarettes		ExciseYield (EURO per 1000 cigarettes)	Overall Minimum Excise Duty specific + ad valorem (exclud.VAT)					
NatCurr	EURO					as % of TIRSP	as % of total taxation (specific +ad valorem +VAT)			(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	NatCurr
Minimum excise duty adopted by the Council on 19-10-1992 (Directive 92/79/EEC)														57% of the TIRSP
MS	NatCurr	1	2	3	4	5	6	7	8	9	10	11	12	
AT	OS	255,00	18,53	15,45%	20,85%	42,00%	16,67%	58,67%	74,12%	1650,00	119,91	68,89	57,45%	
BE	BFR	634,00	15,72	11,16%	15,01%	45,84%	17,36%	63,20%	74,36%	5680,00	140,80	80,25	57,00%	
DE	DM	92,20	47,14	35,04%	49,49%	21,96%	13,79%	35,75%	70,79%	263,16	134,55	76,69	57,00%	
DK	DKR	606,80	81,63	40,45%	49,53%	21,22%	20,00%	41,22%	81,67%	1500,00	201,79	124,45	61,67%	
EL	DRA	1182,19	3,60	3,64%	5,09%	53,86%	15,25%	69,11%	72,75%	32500,00	98,89	56,86	57,50%	
ES	PTA	500,00	3,01	3,57%	5,00%	54,00%	13,79%	67,79%	71,36%	14000,00	84,14	48,44	57,57%	
FI	FMK	90,00	15,14	8,00%	10,52%	50,00%	18,03%	68,03%	76,03%	1125,00	189,21	109,74	58,00%	
FR	FF	37,99	5,79	3,92%	5,19%	54,50%	17,08%	71,58%	75,50%	970,00	147,88	86,38	58,42%	
UK	UKL	90,43	139,14	42,86%	53,74%	22,00%	14,89%	36,89%	79,75%	211,00	324,67	210,57	64,86%	
IE	IRL	80,99	102,84	43,90%	54,99%	18,57%	17,36%	35,93%	79,83%	184,50	234,27	146,34	62,47%	
IT	LIT	6909,67	3,57	3,73%	5,00%	54,26%	16,67%	70,93%	74,66%	185000,00	95,54	55,41	57,99%	
LU	LFR	427,00	10,59	10,17%	15,01%	46,84%	10,71%	57,55%	67,72%	4200,00	104,12	59,35	57,01%	
NL	HFL	103,55	46,99	38,64%	51,81%	21,05%	14,89%	35,94%	74,58%	268,00	121,61	72,59	59,69%	
PT	ESC	5800,00	28,93	33,14%	41,60%	32,00%	14,53%	46,53%	79,67%	17500,00	87,29	56,86	65,14%	
SE	SKR	200,00	22,88	11,27%	15,99%	39,20%	20,00%	59,20%	70,47%	1775,00	203,03	102,46	50,47%	

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

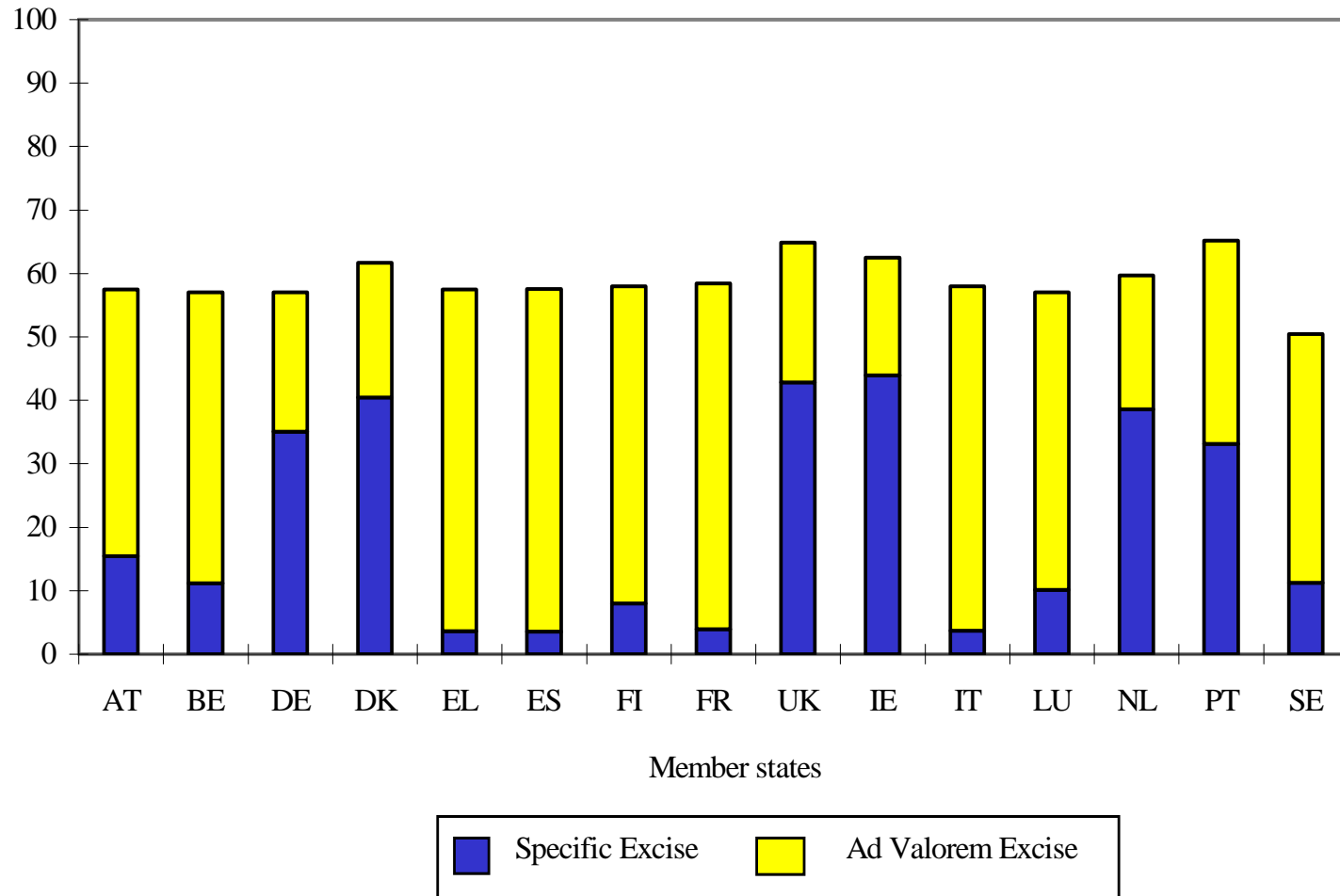
PT: Portugal may apply a reduced rate of up to 50% less than the overall minimum rate to cigarettes consumed in the most remote regions of the Azores and Madeira, made by small-scale manufacturers each of whose annual production does not exceed 500 tonnes. (Article 3.2 of Directive 92/79/EEC)

Cigarettes

Page printed 28/11/2000

% of Retail Selling
Price

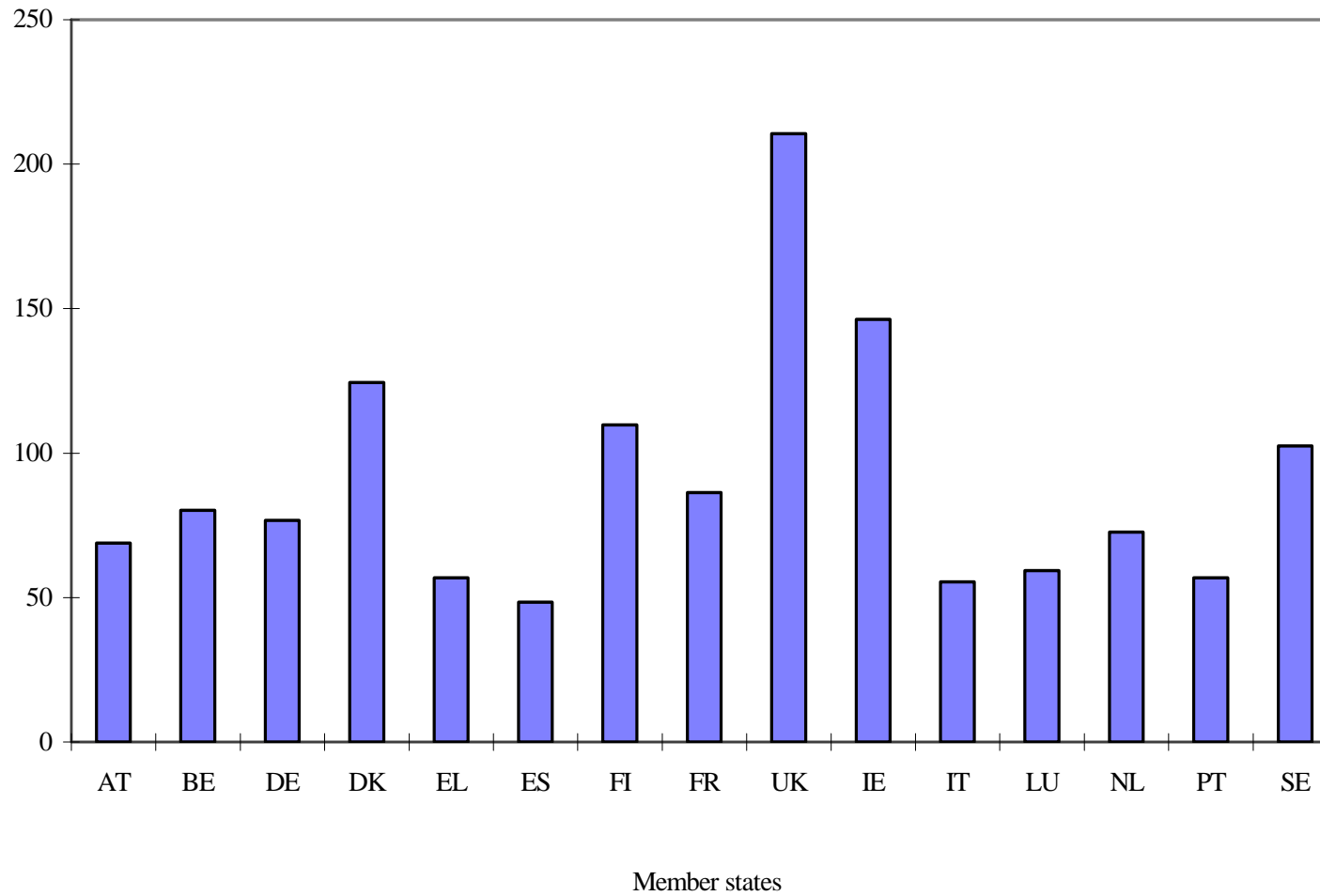
Overall Minimum Excise Duty



Cigarettes Excise Yield

Page printed 24/11/2000

values in euro at 01/10/99



Manufactured tobacco

Cigars and Cigarillos

“TIRSP“
Retail Selling
Price, all
Taxes Included

Specific Excise		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Overall minimum excise duty expressed as a percentage (%) of TIRSP or as an amount per kg or for a given number of items. (Article 3 of Directive 92/80/EEC)		
Minimum excise duty adopted by the Council on 19-10-1992 (Directive 92/79/EEC)		NatCurr	EURO	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	5% of TIRSP or euro 7 per 1000 items or euro 7 per kg (Article 3 of Directive 92/80/EEC)
MS	NatCurr						
AT	OS	0,00	0,00	13,00%	16,67%	29,67%	
BE	BFR	0,00	0,00	5,00%	17,36%	22,36%	
DE	DM	26,00*	13,29	1,00%	13,79%	14,79%	
DK	DKR	198,00*	26,64	10,00%	20,00%	30,00%	
EL	DRA	0,00	0,00	26,00%	15,25%	41,25%	
ES	PTA	0,00	0,00	12,50%	13,79%	26,29%	
FI	FMK	0,00	0,00	22,00%	18,03%	40,03%	
FR	FF	0,00	0,00	28,86%	17,08%	45,94%	
UK	UKL	132,33	203,62	0,00%	14,89%	14,89%	
IE	IRL	123,47	156,77	0,00%	17,36%	17,36%	
IT	LIT	0,00	0,00	23,00%	16,67%	39,67%	
LU	LFR	0,00	0,00	5,00%	10,71%	15,71%	
NL	HFL	0,00	0,00	5,00%	14,89%	19,89%	
PT	ESC	0,00	0,00	26,21%	14,53%	40,74%	
SE	SKR	560,00*	64,05	0,00%	20,00%	20,00%	

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

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

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

Page printed 24/11/2000

Manufactured tobacco

		Fine-Cut Smoking Tobacco (intended for the rolling of cigarettes)					
		Specific Excise		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Overall minimum excise duty expressed as a percentage (%) of TIRSP or as an amount per kg. (Article 3 of Directive 92/80/EEC)
		NatCurr	EURO	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	30% of TIRSP or euro 20 per kg (Article 3 of Directive 92/80/EEC)
Minimum excise duty adopted by the Council on 19-10-1992 (Directive 92/79/EEC)							
MS	NatCurr						
AT	OS	0,00	0,00	47,00%	16,67%	63,67%	
BE	BFR	0,00	0,00	37,55%	17,36%	54,91%	
DE	DM	30,21	15,45	18,12%	13,04%	31,16%	
DK	DKR	400,00	53,81	0,00%	20,00%	20,00%	
EL	DRA	0,00	0,00	59,00%	15,25%	74,25%	
ES	PTA	0,00	0,00	37,50%	13,79%	51,29%	
FI	FMK	21,50	3,62	50,00%	18,03%	68,03%	
FR	FF	0,00	0,00	51,00%	17,08%	68,08%	
UK	UKL	95,12	146,36	0,00%	14,89%	14,89%	
IE	IRL	104,19	132,29	0,00%	17,36%	17,36%	
IT	LIT	0,00	0,00	54,00%	16,67%	70,67%	
LU	LFR	0,00	0,00	31,50%	10,71%	42,21%	
NL	HFL	43,90	19,92	14,94	14,89%	29,83	
PT	ESC	0,00	0,00	30,00%	14,53%	44,53%	
SE	SKR	630,00	72,06	0,00%	20,00%	20,00%	

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

Other smoking tobaccos

Page printed 24/11/2000

Manufactured tobacco

“TIRSP”
Retail Selling
Price, all
Taxes Included

		Other smoking tobaccos					
		Specific excise		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Overall minimum excise duty expressed as a percentage (%) of TIRSP or as an amount per kg. (Article 3 of Directive 92/80/EEC)
		NatCurr	EURO	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	20% of TIRSP or euro 15 per kg (Article 3 of Directive 92/80/EEC)
Minimum excise duty adopted by the Council on 19-10-1992 (Directive 92/79/EEC)							
MS	NatCurr						
AT	OS	0,00	0,00	34,00%	16,67%	50,67%	
BE	BFR	0,00	0,00	37,55%	17,36%	54,91%	
DE	DM	21,00	10,74	13,50%	13,79%	27,29%	
DK	DKR	350,00	47,08	0,00%	20,00%	20,00%	
EL	DRA	0,00	0,00	59,00%	15,25%	74,25%	
ES	PTA	0,00	0,00	22,50%	13,79%	36,29%	
FI	FMK	21,50	3,62	48,00%	18,03%	66,03%	
FR	FF	0,00	0,00	46,74%	17,08%	63,82%	
UK	UKL	58,17	89,51	0,00%	14,89%	14,89%	
IE	IRL	85,66	108,77	0,00%	17,36%	17,36%	
IT	LIT	0,00	0,00	54,00%	16,67%	70,67%	
LU	LFR	0,00	0,00	31,50%	10,71%	42,21%	
NL	HFL	43,90	19,92	14,94	14,89%	29,83	
PT	ESC	0,00	0,00	30,00%	14,53%	44,53%	
SE	SKR	630,00	72,06	0,00%	20,00%	20,00%	

REVENUES FROM TAXES ON CONSUMPTION

EURO Exchange Rates

Page printed 28/02/2000

Value of National Currencies in euro at 1 January 1996 - 1 January 1997 - 1 January 1998 - 1 January 1999 – 1 January 2000						
Member State	Currency	EURO	EURO	EURO	EURO	EURO
		1996	1997	1998	1999	2000
AT	OS	13,2772	13,6914	13,9027	13,7603	13,7603
BE	BFR	38,8023	40,0922	40,7646	40,3399	40,3399
DE	DM	1,887400	1,945940	1,976150	1,95583	1,95583
DK	DKR	7,30477	7,44277	7,52528	7,4501	7,4404*
EL	DRA	311,05	308,92	312,29	327,15	329,85*
ES	PTA	158,999	164,030	167,312	166,386	166,386
FI	FMK	5,683310	5,827130	5,982730	5,94573	5,94573
FR	FF	6,445190	6,560960	6,612240	6,55957	6,55957
UK	UKL	0,844929	0,738778	0,666954	0,7111	0,6246*
IE	IRL	0,818865	0,747690	0,771418	0,787564	0,787564
IT	LIT	2059,96	1913,10	1942,62	1936,27	1936,27
LU	LFR	39,2162	40,0922	40,7646	40,3399	40,3399
NL	HFL	2,11308	2,18388	2,22743	2,20371	2,20371
PT	ESC	196,359	195,714	202,077	200,482	200,482
SE	SKR	8,65465	8,64758	8,72357	9,4696	8,552*

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

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

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

(All revenue figures are expressed in euro)

Page printed 12/07/2000

(in millions)

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

(*) = Figure included in...

...Revenues - Alcoholic beverages...

(All revenue figures are expressed in euro)

Page printed 8/09/2000

(in millions)

MS	Year	NatCurr	I		II		III		IV		V	
			Ethyl Alcohol		Intermediate Products		Still Wine		Sparkling Wine		Beer	
			NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO
IT	1996	LIT	822200,00	399,13	29800,00	14,47	0	0	0	0	423300,00	205,49
	1997	LIT	828900,00	433,28	28800,00	15,05	0	0	0	0	442900,00	231,51
	1998	LIT										
	1999	LIT										
LU	1996	LFR	883,00	22,52	33,00	0,84	-----		-----		105,00	2,69
	1997	LFR	998,00	25,44	36,00	0,91	-----		-----		121,00	3,08
	1998	LFR	977,00	24,22	37,00	0,92					110,00	2,73
	1999	LFR										
NL	1996	HFL	905,00	428,28	322,00	152,38	*Interm Prod		*Interm Prod		611,00	289,15
	1997	HFL	944,00	432,26	356,00	163,01	*Interm Prod		*Interm Prod		655,00	299,92
	1998	HFL										
	1999	HFL										
PT	1996	ESC	15935,60	81,16	*Ethyl Alcohol		*Ethyl Alcohol		*Ethyl Alcohol		16706,60	85,08
	1997	ESC	16149,50	82,52	2081,90	10,64	*Interm Prod		*Interm Prod		16708,90	85,37
	1998	ESC	16959,15	84,59	2117,57	10,56	-----		-----		17038,96	84,99
	1999	ESC										
ES	1996	PTA	105139,00	633,00	4663,00	28,07	-----		-----		34998,00	210,71
	1997	PTA	111577,00	671,76	4278,00	25,76	-----		-----		29467,00	177,41
	1998	PTA										
	1999	PTA										
SE	1996	SKR	2455,00	283,66	266,00	30,73	2699,00	311,86	*Still Wine		3302,00	381,53
	1997	SKR	4682,00	541,42	207,00	23,94	2885,00	333,62	*Still Wine		2069,00	239,26
	1998	SKR	4674,00	493,58	148,00	15,63	2998,00	316,54	*Still Wine		2141,00	226,09
	1999	SKR	4722,78	552,24	133,11	15,56	3313,09	387,41	*Still Wine		2429,68	284,11
UK	1996	UKL	1585,00	1875,90	Cider+Perr 136,00	160,96	1172,00	1387,10	70,00	82,85	2606,00	3084,28
	1997	UKL	1556,00	2106,18	Cider+Perr 134,00	181,38	1267,00	1714,99	79,00	106,93	2682,00	3630,32
	1998	UKL	1605,00	2257,07	Cider+Perry 138,00	194,07	1382,00	1943,47	83,00	116,72	2698,00	3794,12
	1999	UKL										

(*) = Figure included in

REVENUE FROM TAXES ON CONSUMPTION (EXCISE DUTIES AND SIMILAR CHARGES) OTHER THAN VAT
Mineral oils
(All revenue figures are expressed in euro)
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(in millions)												
MS	Year	NatCurr	I		II		III		IV		V	
			Leaded petrol		Unleaded Petrol		Diesel		LPG and Methane		Heavy fuel oil	
			NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO
AT	1996	OS	36230,00	2728,74	*Leaded Petrol		*Leaded Petrol		*Leaded Petrol		*Leaded Petrol	
	1997	OS	34629,00	2529,25	*Leaded Petrol		*Leaded Petrol		*Leaded Petrol		*Leaded Petrol	
	1998	OS	35647,00	2590,57	*Leaded Petrol		*Leaded Petrol		*Leaded Petrol		*Leaded Petrol	
	1999	OS	37084,20	2695,01	*Leaded Petrol		*Leaded Petrol		*Leaded Petrol		*Leaded Petrol	
BE	1996	BFR	20225,73	521,25	48857,18	1259,13	55665,79	1434,60	11,47	0,30	389,57	10,04
	1997	BFR	17067,75	425,71	53470,27	1333,68	59665,76	1488,21	13,43	0,33	443,02	11,05
	1998	BFR										
	1999	BFR										
DK	1996	DKR	1,06	0,14	8217,50	1124,95	4118,00	563,74	325,00	43,37	2978,00	407,68
	1997	DKR	116,66	15,67	8423,93	1131,82	3838,00	515,67	80,79	10,85	1912,18	256,89
	1998	DKR	-1,12	-0,15	8888,97	1193,13	3838,00	515,16	294,73	39,56	2004,02	268,99
	1999	DKR										
FI	1996	FMK	1,20	0,21	7805,30	1373,37	3193,80	561,96	627,60	110,43	267,40	47,05
	1997	FMK	1,50	0,26	8170,80	1402,20	3315,03	568,90	854,20	146,59	241,89	41,51
	1998	FMK										
	1999	FMK										
FR	1996	FF	39132,00	6071,50	36761,00	5703,63	57096,00	8858,70	52,00	8,07	626,00	97,13
	1997	FF	30339,00	4624,17	44228,00	6741,09	65434,00	9973,24	64,00	9,75	581,00	88,55
	1998	FF	153923,00	23465,41	*Leaded Petrol		*Leaded Petrol		*Leaded Petrol		*Leaded Petrol	
	1999	FF										
DE	1996	DM	1170,00	619,90	38471,00	20383,07	19037,00	10086,36	3315,00	1756,38	93,00	49,27
	1997	DM	49,00	25,18	39584,00	20341,84	19393,00	9965,88	3275,00	1682,99	84,00	43,17
	1998	DM										
	1999	DM										
EL	1996	DRA	452721,00	1455,47	*Leaded Petrol		343733,00	1105,08	2361,00	7,59	38347,00	123,28
	1997	DRA	474421,00	1535,73	*Leaded Petrol		338430,00	1095,52	2246,00	7,27	35681,00	115,50
	1998	DRA	483584,00	1548,51	*Leaded Petrol		326783,00	1046,41	2270,00	7,27	34444,00	110,29
	1999	DRA	457236,00	1397,63	*Leaded Petrol		303304,00	927,11	1876,00	5,73	33584,00	102,66
IE	1996	IRL	157,93	192,86	264,22	322,67	288,22	351,97	4,87	5,95	10,66	13,02
	1997	IRL	134,49	179,87	339,62	440,25	337,64	451,58	4,04	5,40	11,54	15,43
	1998	IRL	98,07	125,04	435,10	554,76	476,10	607,03	4,13	5,26	15,00	19,13
	1999	IRL	52,72	66,94	503,81	639,71	515,73	654,84	3,86	4,90	17,60	22,35

(*) = Figure included in...

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

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

...Revenues - Mineral oils...

(All revenue figures are expressed in euro)

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(in millions)

MS	Year	NatCurr	I		II		III		IV		V	
			Leaded Petrol		Unleaded Petrol		Diesel		LPG and Methane		Heavy fuel oil	
			NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO
IT	1996	LIT	13959800,00	6776,73	10639900,00	5165,10	12902300,00	6263,37	8552500,00	4151,78	411700,00	199,86
	1997	LIT	12701300,00	6639,12	11939500,00	6240,92	12742400,00	6660,60	9051800,00	4731,48	410800,00	214,73
	1998	LIT										
	1999	LIT										
LU	1996	LFR	1352,00	34,47	5889,00	150,18	6228,00	158,81	0,00	0,01	9,00	0,23
	1997	LFR	1063,00	27,11	6341,00	161,69	6266,00	159,79	1,00	0,02	6,00	0,16
	1998	LFR	834,00	20,67	6389,00	158,38	6745,00	167,20	1,00	0,02	2,00	0,06
	1999	LFR										
NL	1996	HFL	6118,00	2895,30	*Leaded Petrol		3669,00	1736,33	*Diesel		*Diesel	
	1997	HFL	6839,00	3131,58	*Leaded Petrol		4354,00	1993,70	*Diesel		*Diesel	
	1998	HFL										
	1999	HFL										
PT	1996	ESC	148303,00	755,26	93944,00	478,43	196627,00	1001,36	48,00	0,24	7244,00	36,89
	1997	ESC	137020,20	700,10	109047,20	557,18	193847,50	990,46	1649,80	8,43	7133,80	36,45
	1998	ESC	127781,65	637,37	133829,48	667,54	234535,32	1169,86	1861,41	9,28	7005,60	34,94
	1999	ESC										
ES	1996	PTA	482539,00	2905,18	♦223055,00	1342,93	567075,00	3414,14	3859,00	23,23	6567,00	39,54
	1997	PTA	426578,00	2568,26	♦276543,00	1664,96	615614,00	3706,37	3245,00	19,54	6147,00	37,01
	1998	PTA										
	1999	PTA										
SE	1996	SKR	0,00	0,00	23757,00	2745,00	10995,00	1270,42	236,00	27,27	1905,00	220,11
	1997	SKR	0,00	0,00	24197,00	2798,12	10871,00	1257,11	234,00	27,06	1833,00	211,97
	1998	SKR	0,00	0,00	24161,00	2551,43	11827,00	1248,94	254,00	26,82	2049,00	216,38
	1999	SKR	0,00	0,00	24442,68	2858,12	11894,23	1390,81	255,79	27,91	2060,53	240,94
UK	1996	UKL	3716,00	4398,00	7043,00	8335,61	5888,00	6968,63	0,00	0,00	82,00	97,05
	1997	UKL	3393,00	4592,72	8073,00	10927,50	6674,00	9033,84	0,37	0,50	58,00	78,51
	1998	UKL	2983,50	4195,61	9897,06	13917,96	7893,79	11100,82	0,73	1,03	54,66	77,33
	1999	UKL										

(*) = Figure included in...

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

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

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

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

UK : Other oils (1998 = 166,26 UKL = 233,81 EURO) – Includes gas oil, fuel oil, aviation gas, kerosen and other light oils.

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

MS	Year	NatCurr	I		II		III		IV	
			Cigarettes		Cigars		Cigarillos		Other smoking tobaccos	
			NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO
AT	1996	OS	12310,00	927,15	*Cigarettes		*Cigarettes		*Cigarettes	
	1997	OS	13235,00	966,67	*Cigarettes		*Cigarettes		*Cigarettes	
	1998	OS	15077,50	1095,72	*Cigarettes		*Cigarettes		*Cigarettes	
	1999	OS	15926,30	1157,41	*Cigarettes		*Cigarettes		*Cigarettes	
BE	1996	BFR	36021,18	928,33	105,24	2,71	308,43	7,95	5690,84	146,66
	1997	BFR	37739,24	941,31	117,15	2,92	347,93	8,68	7283,68	181,67
	1998	BFR								
	1999	BFR								
DK	1996	DKR	6276,41	859,22	81,40	11,14	*Cigars		878,60	120,28
	1997	DKR	6170,88	829,11	80,25	10,78	*Cigars		881,01	118,37
	1998	DKR	5094,10	683,76	81,81	10,98	*Cigars		840,64	112,84
	1999	DKR								
FI	1996	FMK	2668,60	469,55	32,80	5,77	*Cigars		235,70	41,47
	1997	FMK	2868,33	492,24	33,51	5,75	*Cigars		240,44	41,26
	1998	FMK								
	1999	FMK								
FR	1996	FF	41906,00	6501,90	*Cigarettes		*Cigarettes		*Cigarettes	
	1997	FF	43441,00	6621,13	*Cigarettes		*Cigarettes		*Cigarettes	
	1998	FF	40672,00	6200,41	*Cigarettes		*Cigarettes		*Cigarettes	
	1999	FF								
DE	1996	DM	19858,20	10521,46	49,00	25,96	*Cigars		636,00	336,97
	1997	DM	20240,60	10401,45	59,50	30,58	*Cigars		652,40	335,26
	1998	DM								
	1999	DM								
EL	1996	DRA	406336,00	1306,35	*Cigarettes		*Cigarettes		*Cigarettes	
	1997	DRA	459746,00	1488,23	*Cigarettes		*Cigarettes		*Cigarettes	
	1998	DRA	514412,11	1647,23	*Cigarettes		*Cigarettes		*Cigarettes	
	1999	DRA	559423,92	1709,99	*Cigarettes		*Cigarettes		*Cigarettes	
IE	1996	IRL	521,22	697,29	6,84	8,35	*Cigars		5,02	6,13
	1997	IRL	560,37	749,47	7,40	9,90	*Cigars		4,84	6,69
	1998	IRL	603,51	769,48	7,72	9,84	*Cigars		5,12	6,53
	1999	IRL	665,53	845,07	8,25	10,48	*Cigars		4,69	5,95

(*) = Figure included in...

...Revenues - Manufactured tobacco...

(in millions)

(All revenue figures are expressed in euro)

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MS	Year	NatCurr	I		II		III		IV	
			Cigarettes		Cigars		Cigarillos		Other smoking tobaccos	
			NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO
IT	1996	LIT	10544700,00	5118,89	34200,00	16,60	7400,00	3,59	45400,00	22,04
	1997	LIT	11165300,00	5836,23	37700,00	19,71	8100,00	4,23	45500,00	23,78
	1998	LIT								
	1999	LIT								
LU	1996	LFR	7191,00	183,38	13,00	0,32	18,00	0,46	300,00	7,66
	1997	LFR	9790,00	249,65	16,00	0,40	26,00	0,67	503,00	12,82
	1998	LFR	1008,00	24,99	24,00	0,59	24,00	0,59	478,00	11,86
	1999	LFR								
NL	1996	HFL	2142,00	1013,69	13,00	6,15	*Cigars		792,00	374,81
	1997	HFL	2946,00	1348,98	*Cigarettes		*Cigarettes		*Cigarettes	
	1998	HFL								
	1999	HFL								
PT	1996	ESC	164945,00	840,02	411,00	2,09	*Cigars		342,00	1,74
	1997	ESC	176460,00	901,62	534,00	2,73	*Cigars		329,00	1,68
	1998	ESC	192028,48	957,83	947,90	4,73	*Cigars		502,22	2,51
	1999	ESC								
ES	1996	PTA	442639,00	2664,96	3525,00	21,22	*Cigars		1037,00	6,24
	1997	PTA	516056,00	3106,97	4849,00	29,19	*Cigars		1426,00	8,59
	1998	PTA								
	1999	PTA								
SE	1996	SKR	6126,00	707,83	29,00	3,35	*Cigars		495,00	57,19
	1997	SKR	6496,00	751,19	35,00	4,05	*Cigars		607,00	70,19
	1998	SKR	5842,00	616,92	40,00	4,22	*Cigars		707,00	74,66
	1999	SKR	6099,62	713,24	35,63	4,17	*Cigars		599,39	70,09
UK	1996	UKL	7680,00	10876,07	137,00	162,14	*Cigars		246,00	291,15
	1997	UKL	8035,00	10964,05	139,00	188,15	*Cigars		216,00	292,37
	1998	UKL	7976,00	11216,43	136,00	191,25	*Cigars		208,00	292,50
	1999	UKL								

(*) = Figure included in...

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

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