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DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Indirect Taxation and Tax administration  
Indirect taxes other than VAT

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# 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#)

(Shows the situation as at 1 January 2016)

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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 sent to Mr Aurimas Vasylis or Ms Eija Hokkanen:*

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***Remark:** This revision includes updates and corrections provided by France and Germany (indicated in green).*

***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).***

**UPDATE SITUATION - EXCISE DUTY TABLES**

*January 2016*

	<i>BE</i>	<i>BG</i>	<i>CZ</i>	<i>DE</i>	<i>DK</i>	<i>EE</i>	<i>EL</i>	<i>ES</i>	<i>FR</i>	<i>HR</i>	<i>IE</i>	<i>IT</i>	<i>CY</i>	<i>LV</i>	<i>LT</i>	<i>LU</i>	<i>HU</i>	<i>MT</i>	<i>NL</i>	<i>AT</i>	<i>PL</i>	<i>PT</i>	<i>RO</i>	<i>SI</i>	<i>SK</i>	<i>FI</i>	<i>SE</i>	<i>UK</i>
<i>Beer</i>	Y		Y		Y	Y			Y	Y	Y			Y			Y	Y	Y		Y		Y				Y	Y
<i>Wine</i>	Y		Y		Y	Y	Y		Y					Y			Y	Y			Y		Y				Y	Y
<i>Fermented beverages other than wine &amp; beer</i>	Y		Y		Y	Y	Y		Y					Y			Y	Y			Y		Y				Y	Y
<i>Intermediate products</i>	Y		Y		Y	Y			Y	Y				Y			Y	Y			Y		Y				Y	Y
<i>Ethyl alcohol</i>	Y		Y		Y	Y			Y	Y				Y			Y	Y			Y		Y				Y	Y
<i>New VAT rate</i>			Y																				Y					
<i>Contact point</i>	Y	Y		Y			Y				Y				Y		Y	Y	Y					Y	Y	Y	Y	

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## EURO EXCHANGE RATES

Value of National Currency in EUR at 1 October 2015*		
Member State	National Currency	Currency value
BG	BGN	1,9558
CZ	CZK	27,173
DK	DKK	7,4605
HR	HRK	7,6400
HU	HUF	312,80
PL	PLN	4,2459
RO	RON	4,4159
SE	SEK	9,3754
UK	GBP	0,7367

\*Rates published in the Official Journal of the European Union – C 324 of 02/10/2015.

*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 L256, 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 L256, 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 L195, 15/7/2006, Council Regulation (EC) No 1086/2006 amending Council Regulation (EC) No 2866/98.*

**ALCOHOLIC BEVERAGES**

Beer

Situation as at 1 January 2016

Alcoholic Beverages

		Standard rates						Reduced rates							
		CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)						"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)			"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 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 92/84/EEC)			1,87 EUR per hl/degree of alcohol of finished product.  (Article 6 of Directive 92/84/EEC)			Rate may not be set more than 50% below the standard national rate.  (Article 4.1 of Directive 92/83/EEC)			(Article 1 of Directive 92/83/EEC)				
MS	Nat Curr	Excise duty/hl/°Plato		VAT %	Excise duty/hl/°alc.			Excise duty/hl/°Plato or /°alcohol			Excise duty/hl/°alc.			VAT %	
		NatCurr	EUR		NatCurr	EUR	%	NatCurr	EUR	%	NatCurr	EUR	%		
BE	EUR		2,0043	21,00				<= 12.500 hl	1,7428	21,00					
								<= 25.000 hl	1,8010	21,00					
								<= 50.000 hl	1,8590	21,00					
								<= 75.000 hl	1,9172	21,00					
								<= 200.000 hl	1,9754	21,00					
BG	BGN	1,50	0,767	20,00					0,75	0,38	20,00				
CZ	CZK	32,00	1,178	21,00				<=10.000 hl	16,00	0,589	21,00				
								<=50.000 hl	19,20	0,707	21,00				
								<=100.000 hl	22,40	0,824	21,00				
								<=150.000 hl	25,60	0,942	21,00				
								<=200.000 hl	28,80	1,06	21,00				
*DK	DKK				56,02	7,51	25,00	<=3.700 hl	** (1)	(1)	25,00	0,5%-2,8%	0	0	25,00
								>3.700<=20.000	** (2)	(2)	25,00				
								>20000<200000	** (3)	(3)	25,00				
DE	EUR		0,787	19,00				<= 5.000 hl		0,4407	19,00				
								<= 10.000 hl		0,5288	19,00				
								<= 20.000 hl		0,6170	19,00				
								<= 40.000 hl		0,6610	19,00				
EE	EUR						7,22 From February 8,30	20,00	<= 3.000 hl		3,61 From February 4,15	20,00			
EL *	EUR		2,60	23,00					<= 200.000 hl		1,30	23,00			
ES *	EUR	**<= 11°Plato	7,48	21,00								0,5%-1,2%	0	21,00	
		**>11°<= 15°Plato	9,96	21,00								1,2% -2,8%	2,75	21,00	
		**>15°<=19°Plato	13,56	21,00											
		>19°Plato (per hl/degree Plato)	0,91	21,00											
FR *	EUR				>2,8%	7,41	20,00					0,5%-2,8%	3,69	20,00	
									<=10.000 hl		3,70	19,60			
									> 10.000 <= 50.000 hl		3,70	19,60			
									> 50.000 <= 200.000 hl		3,70	19,60			

BE: Data applicable as from 1 November 2015

DK: \* An additional duty is imposed on products containing a mixture of beer and non-alcoholic drinks. Rates: 9,38DKK (1,26 EUR) pr. l. on mixtures with alcohol content:  $\leq 10\%$  in the final product and 16,39 DKK (2,20EUR.) pr. l. on mixtures with  $>10\%$  alcohol content in the final product.  
\*\* Reduced rates: "Independent small breweries" (1) with output (X)  $\leq 3.700$  hl receives a tax reduction pr. hl of 77,08 DKK. (2) with output (X)  $>3.700$  hl  $\leq 20000$  hl receives a tax reduction pr. hl of  $259.939 / X + 6,83$  DKK. (3) with output (X)  $>20.000$  hl  $<200.000$  hl receives a tax reduction pr. hl of  $22,02$  DKK –  $X/9.083$  .

EL: \* Excise duty rates valid as of 3 May 2010, VAT rate valid as of 1<sup>st</sup> July 2010.

ES: \* as from 17/9/2005 \*\* Rates are given per hectolitre volume (Art. 3(2)). VAT rate valid as from 1<sup>st</sup> September 2012

FR: \* FR Budget 2016 as from 1st January 2016  
Plus a levy on drinks of a strength exceeding 18% of: 1,49 Euro per hl/degree of alcohol for beers from independent small breweries of a yearly production  $\leq 200000$  hl  
2,96 Euro per hl/degree of alcohol for other beers



### Alcoholic Beverages

		Standard rates					Reduced rates						
		CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)					“Independent small breweries” (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)			“Low alcohol” (Not exceeding 2,8% .)  (Article 5.1 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)			Rate may not be set more than 50% below the standard national rate.  (Article 4.1 of Directive 92/83/EEC)			(Article 5.1 of Directive 92/83/EEC)			
MS	NatCurr	Excise duty/hl/°Plato		VAT %	Excise duty/hl/°alc.		VAT %	Excise duty/hl/°Plato or /°alcohol		VAT %	Excise duty/hl/°alc.		VAT %
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
HR*	HRK				40,00	5,24	25,00	≤ 5.000 hl	20,00	2,62*			
								≤ 25.000 hl	22,00	2,88*			
								≤ 75.000 hl	24,00	3,14*			
								≤ 125.000 hl	26,00	3,40*			
IE *	EUR				>2,8% vol	22.55	23,00	≤ 20,000 hl	See below		23,00	> 0,5% ≤ 1,2%	0,00
												> 1,2% ≤ 2,8%	11.27
IT*	EUR		3,04	22,00									
CY	EUR				per hl	6,00	19,00						
LV*	EUR					4,20**	21,00	≤ 10.000 hl***	2,10**	21,00			
LT*	EUR					3,11	21,00		3,11	21,00			
LU	EUR		0,7933	17,00				≤ 50.000 hl	0,3966	17,00		LU	EUR
								≤ 200.000 hl	0,4462	17,00			
								> 200.000 hl	0,7933	17,00			
HU	HUF				1620	5,18	27,00	< 8.000 hl	810	2,59	27,00		
MT	EUR		1,93	18,00					1,06	18,00		*0.45	18,00
NL*	EUR	<7° Plato	8,83	21,00				< 7° Plato	8,83	21,00			
		7° < 11° Plato	28,49	21,00				7° < 11° Plato	26,35	21,00			
		11° < 15° Plato	37,96	21,00				11° < 15° Plato	35,11	21,00			
		⇒ 15° Plato	47,48	21,00				⇒ 15° Plato	43,92	21,00			
AT	EUR		2,00	20,00				<12.500 hl	1,20	20,00			
								<25.000 hl	1,40	20,00			
								<37.500 hl	1,60	20,00			
								≤ 50.000 hl	1,80	20,00			

IE: \* from 1 Jan 2005 there is provision for repayment of 50% alcohol products tax (excise duty) on up to 20,000 hl p.a. of beer brewed in an independent small brewery which produces 20,000 hl p.a. or less. The threshold was increased to 30,000 hl p.a. in 2014.

IT Excise duty rate valid as from 1st January 2015

HR: \*Excise duty rate for “Independent small breweries” valid from 1st January 2016

LT: \*Excise duty rate valid from 1st March 2015

LV: \*Excise duty rate shall enter into force on 1st March 2016

\*\*Not less than 7,8 EUR/hl.

\*\*\*A small brewery, which produce up to 50.000 hl of beer annually

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

MT: \*Products containing a mixture of beer with non-alcoholic drinks.

NL: \* Beer (degree Plato): All the rates are "per hl".

NL: The reduced rates above « Independent small breweries » are calculated as 92,5% of the corresponding standard rates (not applicable for beer ,<7o Plato).

### Alcoholic Beverages

		Standard rates					Reduced rates								
		CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)					“Independent small breweries” (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)			“Low alcohol” (Not exceeding 2,8% .)  (Article 5.1 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 92/84/EEC)		1,87 EUR per hl/degree of alcohol of finished product.  (Article 6 of Directive 92/84/EEC)			Rate may not be set more than 50% below the standard national rate.  (Article 4.1 of Directive 92/83/EEC)			(Article 5.1 of Directive 92/83/EEC)					
MS	NatCurr	Excise duty/hl/°Plato		VAT %	Excise duty/hl/°alc.		VAT %	Excise duty/hl/°Plato or /°alcohol		VAT %	Excise duty/hl/°alc.		VAT %		
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR			
PL	PLN	7,79	1,83	23,00				*	*	23,00					
PT	EUR	<=7°Plato >7° <=11°Plato >11° <=13°Plato >13° <=15°Plato >15°Plato	9,71 15,51 19,42 23,29 27,24	23,00 23,00 23,00 23,00 23,00	>0,5%<=1,2%v	7,75	23,00	<=7°Plato >7° <=11°Plato >11° <=13°Plato >13° <=15°Plato >15°Plato	4,855 7,755 9,71 11,645 13,62	23,00 23,00 23,00 23,00 23,00	>0,5%<=1,2%	3,875	23,00		
RO	RON	33,3	0,747	20,00				<=200.000 hl	1,82	0,412	20,00				
SI	EUR					12,10	22,00								
SK	EUR					3,587	20,00	<=200.000 hl		2,652	20,00				
FI	EUR				>2,8%	32,05	24,00	<=5000 hl <=30000 hl <=55000 hl <=100000 hl <=150000 hl	16,025 22,435 25,64 28,845 32,05	24,00 24,00 24,00 24,00 24,00	0,5%-2,8%	8,00	24,00		
SE	SEK				>2,8%	194,00	20,69								
UK *	GBP				>2,8%	18.37	24.94	20,00	<=60000 hl	*	*	1,3% - 2,8%	8.10	10.41	20,00

PL: \*Independent Small breweries:

- up to 20.000 hl/of beer may lower the output tax by 30,00 PLN/hl (7,07 EUR/hl)
- up to 70.000 hl/of beer may lower the output tax by 15,00 PLN/hl (3,53 EUR/hl)
- up to 150.000 hl/of beer may lower the output tax by 12,00 PLN/hl (2,83 EUR/hl)
- up to 200.000 hl/of beer may lower the output tax by 9,00 PLN/hl (2,12 EUR/hl)

SI: VAT rate valid as of 1st July 2013.

UK: \* A special duty relief scheme for « Independent small breweries » whose annual production is 30 000 hl or less came into effect on 1/6/2002 and increased to 60 000 hl from 1/6/2004. This relief does not apply to beer between 1.3% - 2.8% alcohol by volume which benefits from a Lower Strength Beer duty rate .

To calculate the reduced rate of duty:

- For breweries producing between 5 000 – 30 000, the following formula is used – (Annual Production – 2500)/Annual Production X standard rate of duty at time concerned.
- For breweries producing between 30 000 – 60 000, the following formula is used – (Annual Production – (2500-8.33% of Annual Production in excess of 30 000 hl))/Annual Production X standard rate of duty at the time concerned.
- UK: With effect from 1 October 2011, an additional duty, High Strength Beer Duty is charged on beers exceeding 7.5% alcohol by volume is charged at £5.48 ( 7.44 EUR) per HI %

## 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)					
		0 EUR per hectolitre of product.			0 EUR per hectolitre of product.			0 EUR 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	NatCurr	Excise duty per hectolitre			VAT %	Excise duty per hectolitre			VAT %	Excise duty per hectolitre			
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
BE	EUR		74,9086	21,00		256,3223	21,00			23,9119	21,00		
BG	BGN	0	0	20,00	0	0	20,00						
CZ	CZK	0	0	21,00	2340,00	86,11	21,00						
DK *	DKK	6%-15%vol	1161,00	155,62	25,00	6%-15%vol	1496,00	200,52	25,00	Still 1,2%-6%vol	534,00	71,58	25,00
		15%-22%vol	1555,00	208,43	25,00	15%-22%vol	1890,00	253,33	25,00	Spark 1,2%-6%vol	869,00	116,48	25,00
DE	EUR		0	19,00		136,00	19,00		Spark < 6%		51,00	19,00	
EE	EUR		97,37 From February 111,98	20,00		97,37 From February 111,98	20,00		≤ 6 %		42,22 From February 48,55	20,00	
EL*	EUR		20,00	23,00		20,00	23,00						
ES	EUR		0	21,00		0	21,00				0	21,00	
FR *	EUR		3,77	20,00		9,33	20,00						
HR	HRK	0,00	0,00	25,00	0,00	0,00	25,00						
IE	EUR	>5,5%≤15%vol	424.84	23,00	>5,5% vol	849.68	23,00		≤5,5% vol		141.57	23,00	
		>15% vol	616.45	23,00									
IT	EUR		0	22,00		0	22,00						
CY	EUR		0	19,00		0	19,00						
LV*	EUR		74,00	21,00		74,00	21,00						
LT*	EUR		72,12	21,00		72,12	21,00			28,67	21,00		
LU	EUR		0	14,00		0	17,00						
		>13%vol	0	17,00									
HU	HUF	0	0	27,00	16460,00	52,62	27,00						
MT	EUR		205,00	18,00		205,00	18,00						

BE: Data applicable as from 1 November 2015

EL\*: Excise duty rates valid from 1st January 2016

VAT rate valid as of 1st of July 2010

DK: \*An additional duty is imposed on products containing a mixture of wine and non-alcoholic drinks. Rates: 7,13DKK (0,96 EUR.) pr. l. on mixtures with alcohol content: ≤10% in the final product and 11,50DKK (1,54EUR.) pr. l. on mixtures with &gt;10% alcohol content in the final product. An additional duty is imposed on sparkling wine. Rate: 3,35 DKK (0,45 EUR) pr. l.

EL: VAT rate valid as of 1st July 2010.

ES: \* VAT rate valid as from 1<sup>st</sup> September 2012.  
FR: \* [New FR Budget 2016 as from 1st January 2016](#)  
LU: \*An additional duty is imposed on products containing a mixture of wine and non-alcoholic drinks. Rates: 600€ / HL  
LV: \* \*Excise duty rate shall enter into force on 1<sup>st</sup> March 2016  
LT: \* Excise duty rate valid from 1<sup>st</sup> March 2015

### Alcoholic Beverages

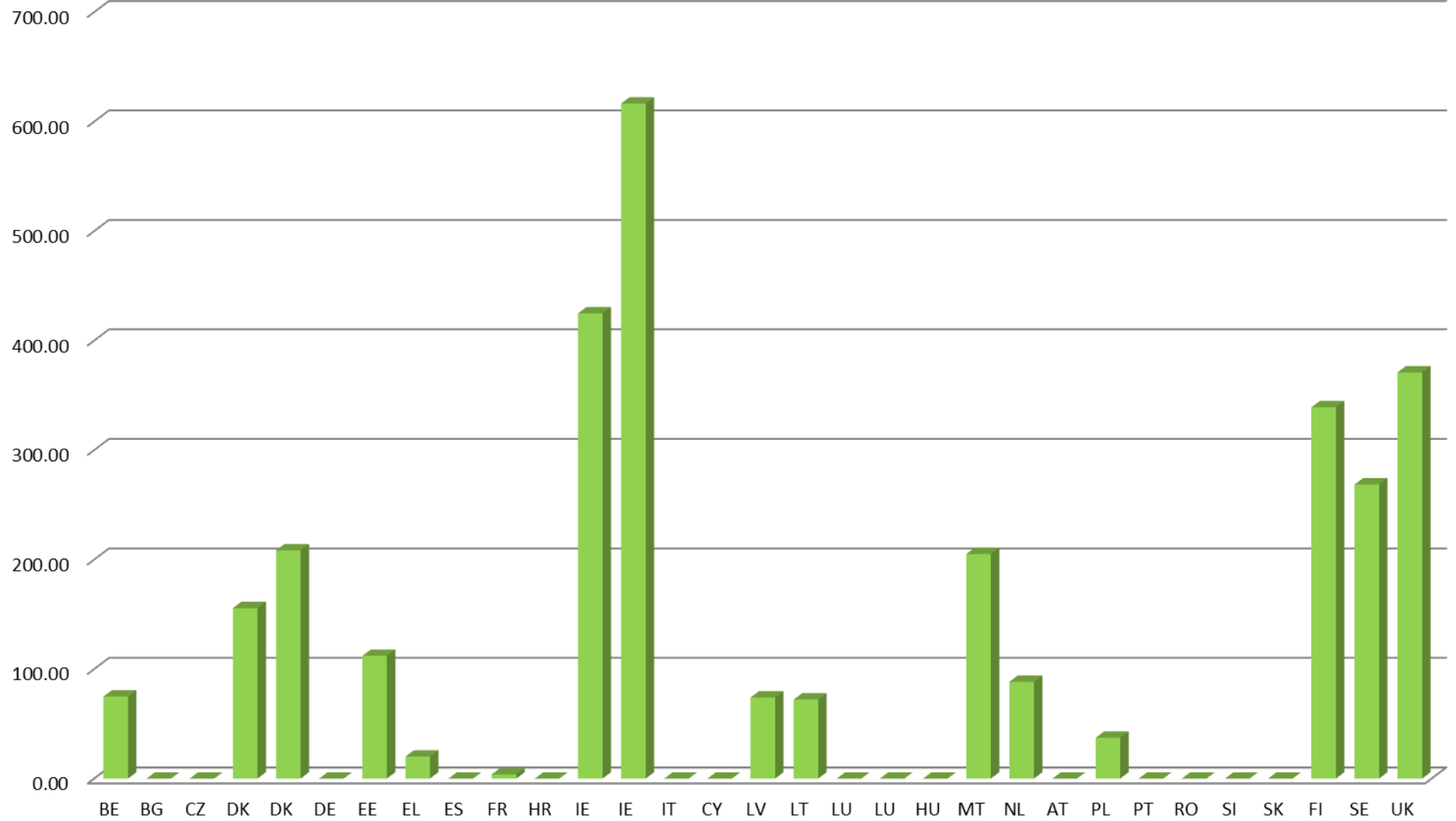
		Standard rates						Reduced rate		
		Still Wine			Sparkling Wine			Still Wine - Sparkling Wine		
		(Article 8.1 of Directive 92/83/EEC)			(Article 8.2 of Directive 92/83/EEC)			(Article 9.3 of Directive 92/83/EEC)		
		0 EUR per hectolitre of product.			0 EUR per hectolitre of product.			0 EUR per hectolitre of product.		
		(Article 5 of Directive 92/84/EEC)			(Article 5 of Directive 92/84/EEC)			(Article 5 of Directive 92/84/EEC)		
MS	NatCurr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
NL	EUR		88,36	21,00		254,41	21,00	Still	44,18	21,00
								Sparkling	48,25	21,00
AT	EUR		0	20,00		*100,00	20,00		0	20,00
PL	PLN	158,00	37,21	23,00	158,00	37,21	23,00			
PT	EUR		0	13,00		0	23,00			
RO	RON	0	0	20,00	47,38	10,73	20,00			
SI	EUR		0	22,00		0	22,00			
SK	EUR	0	0	20,00		79,65	20,00	per hl	54,16	20,00
FI	EUR		339,00	24,00		339,00	24,00	>1,2%<2,8%	22,00	24,00
								>2,8%<5,5%	169,00	24,00
								>5,5%<8,0%	241,00	24,00
SE	SEK	2517,00	268,47	25,00	2517,00	268,47	25,00	Still&Spark <2,25%	0	25,00
								Still&Spark 2,25%-4,5%	884,00	25,00
								Still&Spark 4,5%-7%	1306,00	25,00
								Still&Spark 7%-8,5%	1797,00	25,00
UK	GBP	273.31	370.99	20,00	350.07	475.19	20,00	Still >1,2% <=4%	84.21	20,00
								Still >4% <=5,5%	115.80	20,00
								Spark >5,5% < 8,5%	264.61	20,00

PT: VAT rates valid as of 1<sup>st</sup> July 2010.  
 SK: VAT rate valid as of 1<sup>st</sup> January 2011.  
 AT: \*Excise Duty rate valid as of 1<sup>st</sup> March 2014

Values in EUR at 01/10/2015

# Still wine

Situation as at 1 January 2016



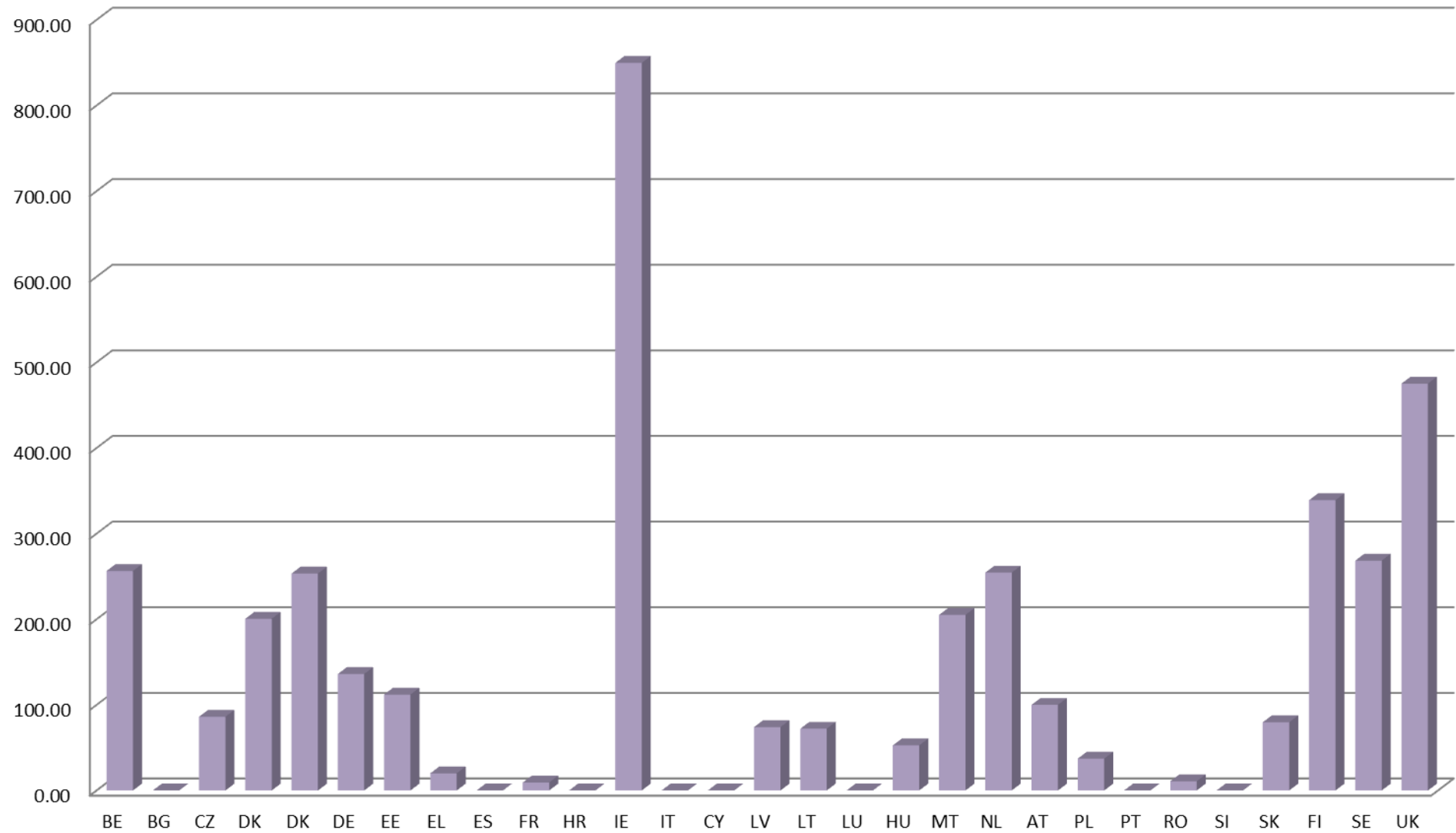
Minimum Excise Duty: 0 EUR per hectolitre of product

■ Excise Dute Rate

Values in EUR at 01/10/2015

# Sparkling wine

Situation as at 1 January 2016



Minimum Excise Duty: 0 EUR per hectolitre of product

■ Excise Duty Rate



Alcoholic Beverages

		Standard rates					Reduced rates						
		Other still fermented beverages.			Other sparkling fermented beverages.			Other still fermented beverages.			Other sparkling fermented beverages.		
								Not exceeding 8.5% vol.					
		(Article 12.1 of Directive 92/83/EEC)			Article 12.2 of Directive 92/83/EEC)			(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.			0 EUR per hectolitre of product.			0 EUR per hectolitre of product.					
		(Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)			(Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)			(Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)					
MS	NatCurr	Excise duty per hectolitre			VAT %	Excise duty per hectolitre			VAT %	Excise duty per hectolitre			
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
BE	EUR		74,9086		21,00		256,3223		21,00		23,9119		21,00
BG	BGN	0	0		20,00	0	0		20,00				
CZ	CZK	0	0		21,00	2340,00	86,11		21,00				
DK*	DKK	6%-15% vol	1161,00	115,62	25,00	6%-15% vol	1496,00	200,52	25,00	Still 1,2%-6% vol	534,00	71,58	25,00
										Spark. 1,2%-6% vol	869,00	116,48	25,00
DE	EUR		0		19,00		136,00		19,00	Sparkling < 6% vol		51,00	19,00
EE *	EUR		97,37		20,00		97,37		20,00	≤ 6 %		42,22	20,00
			From February 111,98				From February 111,98					From February 48,55	
EL*	EUR		20,00		23,00		20,00		23,00				
ES	EUR		0		21,00		0		21,00		0		21,00
FR *	EUR		3,77		20,00		3,77		20,00				
HR	HRK	0,00	0,00		25,00	0,00	0,00		25,00				
IE	EUR	Cider & Perry > 8,5% vol	309.84		23,00	Cider & Perry > 8,5% vol	619.70		23,00	Cider & Perry:			
		Other than Cider & Perry > 5,5% vol	424.84		23,00	Other than Cider & Perry > 5,5% vol	849.68		23,00	Still & Spark. ≤2,8% vol	47.23		23,00
										Still & Spark. >2,8% ≤6% vol	94.46		23,00
										Still & Spark.>6% ≤8,5% vol	218.44		23,00
										Other:Still & Spark.≤5,5% vol	141.57		23,00
IT	EUR		0		22,00		0		22,00				
CY	EUR		0		19,00		0		19,00				
LV*	EUR		74,00		21,00		74,00		21,00	≤ 6% vol	64,00		21,00
LT*	EUR		72,12		21,00		72,12		21,00		28,67		21,00
LU *	EUR		0		17,00		0		17,00		0		17,00
HU	HUF	9870,00	31,55		27,00	16460,00	52,62		27,00	Unflavoured still mixture of wine and carbonated water ≤ 8,5%	0	0	27,00
MT	EUR		20,00		18,00		20,00		18,00				

BE: Data applicable as from 1 November 2015  
DK: \*An additional duty is imposed on products containing a mixture of wine and non-alcoholic drinks. Rates: 7,13DKK (0,96EUR.) pr. l. on mixtures with alcohol content: <=10% in the final product and 11,50 DKK (1,54EUR.) pr. l. on mixtures with >10% alcohol content in the final product.  
EE: \* Excise Duty rate increased by 5 % as of 1.2.2012.  
EL: \* Excise duty rate valid from 1<sup>st</sup> January 2016  
FR: \* 1,33 €/HL for cider and perry ("poirés"), hydromel and slightly fermented grapes juice ("pétillants de raisins").  
FR: Budget 2016 as from 1st January 2016  
LU: \* An additional duty is imposed on products containing a mixture of fermented beverages and non-alcoholic drinks. Rates: 600€ / HL  
LT: \* Excise duty rate valid from 1<sup>st</sup> March 2015  
LV: \*Excise duty rate shall enter into force on 1<sup>st</sup> March 2016

**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 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 %	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
NL	EUR		88,36	21,00		254,41	21,00	Still	44,18	21,00
								Sparkling	48,25	21,00
AT	EUR		0	20,00		*100,00	20,00		0	20,00
PL	PLN	Cider & Perry	97,00	22,85	23,00	Cider & Perry	97,00	22,85		
		≤5,0% vol Other fermented beverages	158,00	37,21	23,00	≤ 5,0% vol Other fermented beverages	158,00	37,21	23,00	
PT	EUR		0	23,00		0	23,00			
RO	RON		396,84	89,87	20,00		47,38	10,73	20,00	
		Cider&Perry falling within CN codes 2206 00 51 and CN codes 2206 00 81	0	0	20,00					
		Hydromel falling within CN codes 2206 00 59 and CN codes 2206 00 89 obtained by fermenting a solution of honey in water	0	0	20,00					
SI	EUR		0	22,00		0	22,00			
SK	EUR		0	20,00		79,65	20,00		54,16	20,00
FI	EUR		339,00	24,00		339,00	24,00	>1,2%<2,8%	22,00	24,00
								>2,8%<5,5%	169,00	24,00
								>5,5%<8,0%	241,00	24,00
SE	SEK	2517,00	268,47	25,00	2517,00	268,47	25,00	Still&Spark <2,25%	0	0
									0	25,00

								Still&Spark 2,25%-4,5%	884,00	94,29	25,00
								Still&Spark 4,5%-7%	1306,00	139,30	25,00
								Still&Spark 7%-8,5%	1797,00	191,67	25,00
UK	GBP	273.31	370.99	20,00	350.07	475.19	20,00	Still cider and perry:			
								>1,2% and <7,5%	38.87	52.76	20,00
								>7,5% and <8,5%	58.75	79.75	20,00
								Sparkling cider and perry:			
								>1,2% and <5,5%	38.87	52.76	20,00
								>5,5% and <8,5%	264.61	359.18	20,00
								Other:			
								>1,2% and <4%	84.21	114.31	20,00
								>4% and <5,5%	115.80	157.19	20,00
								Sparkling>5,5% and <8,5%	264.61	359.18	20,00

AT: \*Excise Duty rate valid as from 1<sup>st</sup> March 2014

**Intermediate products**

Situation as at 1 January 2016

**Alcoholic Beverages**

		Standard rates			Reduced rates			
		(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 %	Excise duty per hectolitre		VAT %	
		NatCurr	EUR		NatCurr	EUR		
BE	EUR	Sparkling	157,7792 256,0948	21,00 21,00		118,5944 256,0948	21,00 21,00	
BG	BGN		90,00	46,01	20,00			
CZ	CZK		2340,00	86,11	21,00			
DK	DKK	Still 15%-22%vol	1555,00	208,43	25,00	Still 1,2%-6% vol	534,00 71,58	25,00
		Spark. 15%-22%vol	1890,00	253,33	25,00	Still 6%-15% vol	1161,00 155,62	25,00
						Spark 1,2%-6% vol	869,00 116,74	25,00
						Spark 6%-15% vol	1496,00 200,98	25,00
DE	EUR	>15% – 22% vol	153,00	19,00	<=15% vol	102,00	19,00	
					Sparkling	136,00	19,00	
EE *	EUR		207,93 From February 239,12	20,00				
EL *	EUR		102,00	23,00				
ES *	EUR		61,08	21,00		36,65	21,00	
FR *	EUR		188,41	20,00				
HR	HRK	< 15% vol.	500,00	65,45	25,00			
		≥ 15% vol. – 22% vol.	800,00	104,71	25,00			
IE	EUR	Still > 15% vol	616.45	23,00	Still < 15% vol	424.84	23,00	
		Sparkling	849.68	23,00				
IT*	EUR		88,67	22,00				
CY	EUR		45,00	19,00				
LV*	EUR		120,00	21,00		74,00	21,00	
LT*	EUR		126,27	21,00		89,49	21,00	
LU	EUR	>15%	66,93	17,00	<=15%	47,10	17,00	
HU	HUF		25520,00	81,59	27,00			

BE: Data applicable as from 1 November 2015

EE: \* Excise Duty rate increased by 5 % as of 1.2.2012.

EL: \* Excise duty rates valid as of 3 May 2010, VAT rate valid as of July 2010.

EL: Reduced rate for "Vin doux naturel": EUR 51,00 (Article 18.4 Directive 92/83/EEC).

LV: \*Excise duty rate shall enter into force on 1<sup>st</sup> March 2016

ES: \* VAT rate valid as from 1<sup>st</sup> September 2012  
FR: \* Reduced rate for “Vin doux naturel”: 47,11 €/HL (Article 18.4 Directive 92/83/EEC New FR Budget 2016 as from 1st January 2016  
FR: Plus a levy of 47,11 Euro per hectolitre on drinks of a strength exceeding 18% and of 18,85 Euro per hectolitre on “Vin doux naturel” of a strength exceeding 18%.

...Intermediate products...

Situation as at 1 January 2016

**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 (Dir. 92/84/EEC)		45 EUR per hectolitre of product.  (Article 4 of Directive 92/84/EEC)			Not exceeding 15% vol.  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 %	Excise duty per hectolitre		VAT %		
		NatCurr	EUR		NatCurr	EUR			
MT	EUR		152,00	18,00					
NL	EUR	Still >15%-22%	149,29	21,00	Still <=15%	105,98	21,00		
		Sparkling >15%-22%	254,41	21,00					
AT	EUR	Still	*80,00	20,00					
		Sparkling	*100,00	20,00					
PL	PLN		318,00	74,90					
PT *	EUR			70,74					
RO	RON		396,84	89,87					
SI	EUR			132,00					
SK	EUR			84,24					
FI	EUR	Still&Spark 15%-22%		670,00	24,00	Still&Spark 1,2%-15%	411,00	24,00	
SE	SEK	Still&Spark 15%-22%	5268,00	561,90	25,00	Still& Spark 1,2-15%	3172	338,33	25,00
UK	GBP	15%-22%	364.37	494.60	20,00	Ne 15% vol.	273.31	370.99	20,00

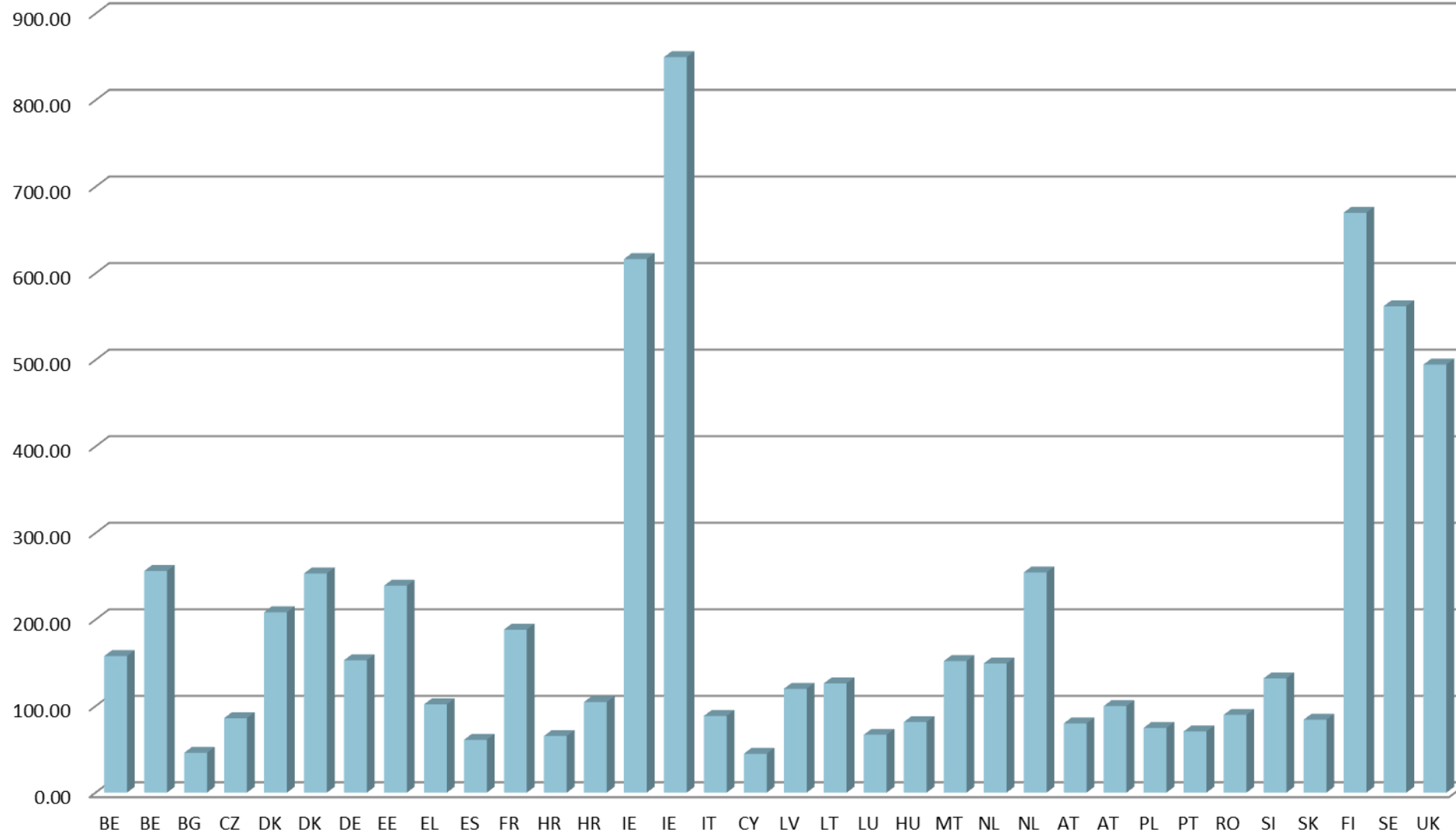
PT: \* Reduced rate for "Vinho da Madeira" for the Autonomous Region of Madeira: = EUR 34.34 (Article 7.3 Directive 92/84/EEC)

AT: \*Excise Duty rate valid as from 1<sup>st</sup> March 2014

Values in EUR at 01/10/2015

# Intermediate products

Situation as at 1 January 2016



Minimum Excise Duty: 45 EUR 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 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 %	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
BE *	EUR		2992,7928	21,00						
BG *	BGN	1100,00	562,43	20,00				<=30 litres* 550,00	281,21	20,00
CZ *	CZK	28500,00	1048,84	21,00				<=30 litres* 14300,00	526,26	21,00
DK *	DKK	15000,00	2010,59	25,00						
DE	EUR		1303,00	19,00					730,00	19,00
EE *	EUR		1889,00 From February 2172,00	20,00						
EL *	EUR		2450,00	23,00		**1225,00	23,00			
ES *	EUR		913,28	21,00					799,19	21,00
FR *	EUR		1737,56	20,00		**869,27	20,00			
HR *	HRK	5.300,00	693,72	25,00						
IE	EUR		4257,00	23,00						
IT*	EUR		1035,52	22,00						
CY	EUR		956,82	19,00						
LV*	EUR		1400,00	21,00						
LT	EUR		1320,67*	21,00						
LU *	EUR		1041,15	17,00						
HU*	HUF	333385,00	1065,81	27,00						
MT *	EUR		1360,00	18,00						

BE: Data applicable as from 1 November 2015

BG: \* Reduced rate (50% of the standard national rate) for fruit spirits produced by fruit grower's distilleries up to 30 litres annually per fruit grower .

CZ: \*Reduced rate for small fruit growers' distilleries producing not more than 30 litres of fruit spirit per year per household.

DK: \* 150 DKK per litre of 100 pct. Ethyl strength. \*An additional duty is imposed on products containing a mixture of ethyl alcohol and non-alcoholic drinks. Rates: 4,21DKK (0,57EUR.) pr. l.

EE: \* Excise Duty rate increased by 5 % as of 1.2.2012.

EL: \* Excise duty rates valid as of 3 May 2010, VAT rate valid as of 1st July 2010.

EL: \*\*Ouzo (Article 23.2 Directive 92/83/EEC).

ES: \* VAT rate valid as of 1<sup>st</sup> September 2012

EL: \*Ethyl Alcohol - Derogation possible for several regions but only applied in the department of Dodecanese (Article 7 Directive 92/84/EEC).

FR: \* New FR Budget 2016 as from 1st January 2016

FR: Plus a levy of 557,90 Euro per hectolitre of pure alcohol on drinks of a strength exceeding 18%

\*\*Rum from the overseas departments of the French Republic

IT Excise duty rate valid as from 1<sup>st</sup> January 2015  
LU: \* An additional duty is imposed on products containing a mixture of ethyl alcohol and non-alcoholic drinks. Rates: 600€ / HL  
LV: \*Excise duty rate shall enter into force on 1st March 2016  
LT: \*Excise duty rate valid from 1<sup>st</sup> March 2015  
HU: \* Reduced rate (167000 HUF per hectolitre of pure alcohol) for fruit spirits produced by fruit growers' distilleries for the quantity up to 50 litres of fruit spirit annually per fruit growers' household.  
MT: \* Spirit based flavoured beverages of an alcoholic content over 1.2% but not exceeding 7% at the rate of 4100 Euro/hectolitre of pure alcohol

### Alcoholic Beverages

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.		
(Dir. 92/84/EEC)					(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.		
MS	NatCurr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %		
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR			
NL	EUR		1686,00	21,00								
AT	EUR		*1200,00	20,00				**648,00	20,00			
PL	PLN	5704,00	1343,41	23,00								
PT	EUR		1289,27	23,00	Azores*	322,32	18,00	**644,64	23,00			
					Madeira**	296,24	22,00					
RO	RON	3306,98	748,88	20,00				1653,49	374,44	20,00		
SI	EUR		1320,00	22,00								
SK *	EUR		1080,00	20,00				540,00	20,00			
FI	EUR	>2,8% + others	4555,00	24,00	>1,2% <2,8%	800,00	24,00					
SE	SEK	51148,00	5455,55	25,00								
UK	GBP	2766,00	3754.58	20,00								

AT: \*Excise Duty rate valid as from 1st March 2014

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

PT: \* Reduced tax rate for rum and liqueurs produced and introduced in consumption in Azores – calculated as 25% of the standard rate established for the mainland

\*\* For Madeira the standard rate for alcohol is € 1.184,94 / hl.

Reduced tax rate for rum and liqueurs produced and introduced in consumption in Madeira – calculated as 25% of the standard rate for Madeira (€ 1.184,94)

\*\* Small distilleries producing not more than 10hl pure alcohol per year - calculated as 50% of the standard rate.

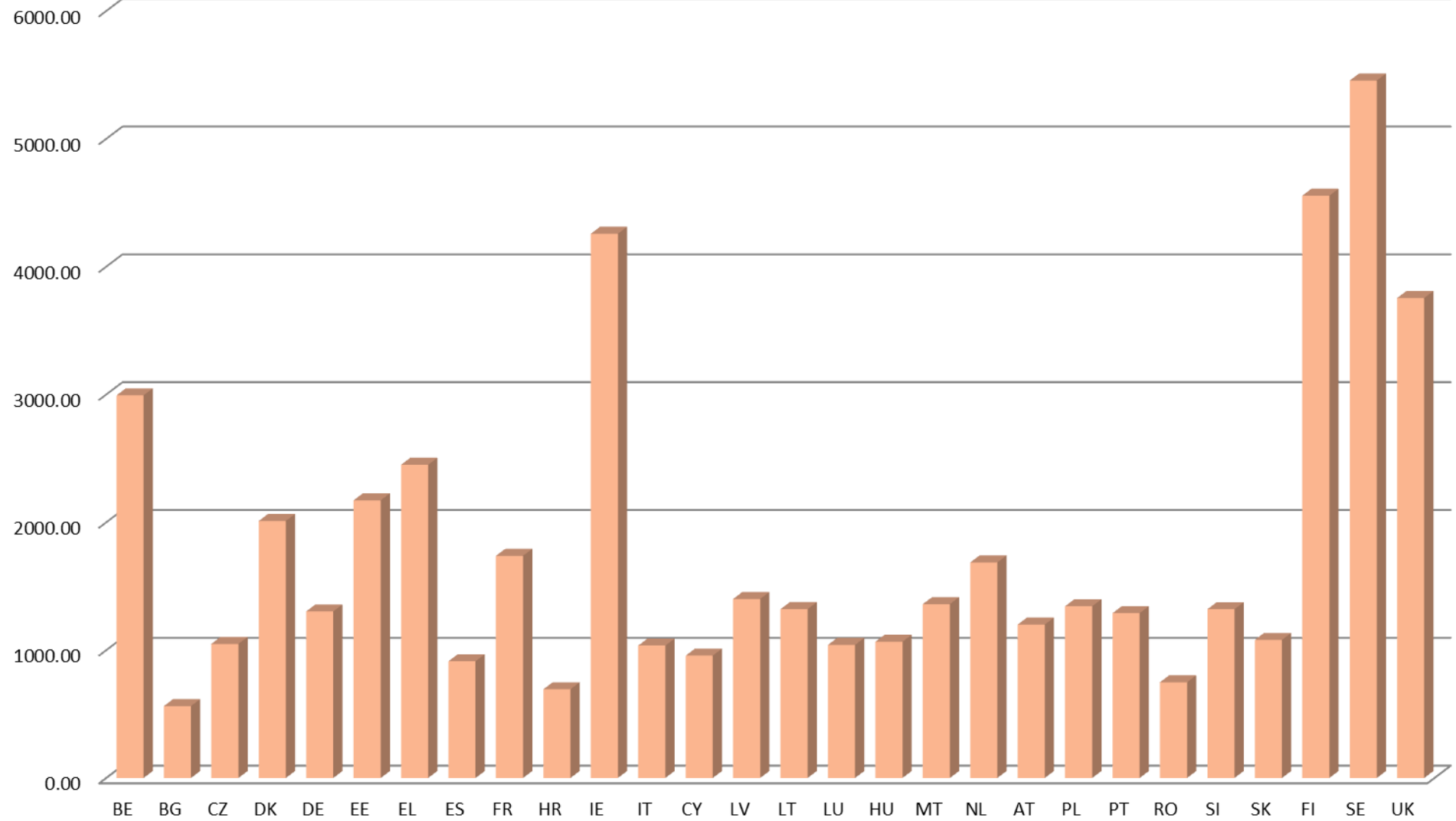
RO: \* Small distilleries producing not more than 10hl pure alcohol per year.

SK: \* Reduced tax rate shall apply to spirits produced in fruit grower's distilleries up to 43 litres per year of produced spirit per grower and per production period under the conditions determined by this Act.

Values in EUR at 01/10/2015

# Ethyl alcohol

Situation as at 1 January 2016



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

Excise Duty Rate

## Alcoholic Beverages

Member State	Tax			Description
	Tax type	Nat. Curr.	EUR	
<b>Belgium</b> Packaging charge		9,8600	per hectolitre product packed like this	Tax on non-reusable packages for alcoholic (and non-alcoholic) beverages
		1,4100	per hectolitre product packed like this	Tax on reusable packages for alcoholic (and non-alcoholic) beverages
<b>France</b> Additional Tax		11	per decilitre of pure alcohol	Tax "Premix" on mixed beverages (alcoholic beverages mixed with non-alcoholic beverages or mix of alcoholic products) which have more than 1,2 % vol. alcohol but less than 12 % vol. alcohol
<b>Finland</b> Excise duty on beverage packages		51,00	per hectolitre of product	Duty for one-way packages. Packages, which belong to a package deposit system and are reusable either as such or as raw material, are tax exempt.
<b>Germany</b> additional excise duty		5550	per hectolitre of pure alcohol.	additional excise duty (Alcopop tax) to blends of non-alcohol beverages with alcohol beverages , which <ul style="list-style-type: none"> <li>• have more than 1,2 % vol. alcohol but less than 10 % vol. alcohol,</li> <li>• are ready to drink blended and bottled in ready to sell and closed boxes and</li> <li>• are subject to excise duty to ethyl alcohol</li> </ul> and <ul style="list-style-type: none"> <li>• industrial prepared blends of above mentioned beverages that are stored in one packing.</li> </ul>

BE: taxes as from 10/4/2007

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

STATE	ADMINISTRATION	CONTACT	TELEPHONE N°	FAX N°	E-MAIL
BE	Algemene Administratie der douane en Accijnzen,  Dienst Operationele Expertise en Ondersteuning, Expertise  Dienst Operationele Expertise en Ondersteuning, Expertise Wet- en Regelgeving, Dienst Accijnswetgeving	Dienst Operationele Expertise en Ondersteuning, Expertise  Wet- en Regelgeving, Dienst Accijnswetgeving		+32.2.579.51.29	<a href="mailto:da.oeo.da.ca@minfin.fed.be">da.oeo.da.ca@minfin.fed.be</a>
BG	Ministry of Finance  Tax Policy Directorate	Mrs Lyudmila Petkova (Alcohol, Tobacco, Energy)	+359 2 9859 2850	+359 2 9859 2852	<a href="mailto:l.petkova@minfin.bg">l.petkova@minfin.bg</a>
CZ	Ministry of Finance  Excise Duty Unit	Ms Marie Hrdinová (Alcohol, Tobacco, Energy)  Mr Vítězslav Píša ( Energy)	+ 420 2 5704 2575  + 420 2 5704 2639	+ 420 2 5704 3048  + 420 2 5704 3048	<a href="mailto:marie.hrdinova@mfcz.cz">marie.hrdinova@mfcz.cz</a>  <a href="mailto:vitezslav.pisa@mfcz.cz">vitezslav.pisa@mfcz.cz</a>
DK	Ministry of Taxation	Department of Environmental taxes	+45 33923392	+45 33149105	<a href="mailto:juraogsamfundsoekonomi@skm.dk">juraogsamfundsoekonomi@skm.dk</a>
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