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TAXATION AND CUSTOMS UNION
Indirect Taxation and Tax administration
Environment and other indirect taxes

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EXCISE DUTY TABLES

Part I – Alcoholic Beverages



Can be consulted on **DG TAXUD new Web site:**
http://ec.europa.eu/taxation_customs/index_en.htm#

(Shows the situation as at 1 January 2012)

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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 the 27 Member States of the EU;*

** 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 Ms Eija Hokkanen or Ms Annika Liljeberg-Hallonsten:

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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#

For further or more detailed information, please contact directly the Member States concerned (see list of contact persons at the end of this document).

January 2012

UPDATE SITUATION - EXCISE DUTY TABLES

1 January 2012 – New Start

| | <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>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 |
| <i>Wine</i> | | | Y | | Y | Y | | | Y | Y | Y | | Y | Y | | Y | | | | Y | | Y | | Y | Y | Y | Y | Y |
| <i>Fermented beverages other than wine & beer</i> | | | Y | | | Y | | | 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 | Y | Y | Y |
| <i>Ethyl alcohol</i> | | | Y | | | Y | | Y | Y | Y | Y | | Y | | | Y | | | | Y | Y | Y | | | | Y | Y | Y |
| <i>New VAT rate</i> | | | | | | | | | | | Y | Y | | | | Y | | | | | | | | | | | | |
| <i>Contact point</i> | | | Y | | | | | Y | | | Y | | Y | | | | | | | | | | Y | | | | | |

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EUR Exchange Rates

| Value of National Currency in EUR at 3 October 2011* | | |
|---|--------------------------|-----------------------|
| Member State | National Currency | Currency value |
| BG | BGN | 1,9558 |
| CZ | CZK | 24,878 |
| DK | DKK | 7,4423 |
| LV | LVL | 0,7092 |
| LT | LTL | 3,4528 |
| HU | HUF | 294,50 |
| PL | PLN | 4,3815 |
| RO | RON | 4,3001 |
| SE | SEK | 9,1592 |
| UK | GBP | 0,85960 |

*Rates published in the Official Journal of the European Union - C 291 of 04/10/2011.

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

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

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

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

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

ALCOHOLIC BEVERAGES

Beer

Alcoholic Beverages

Situation as at 1 January 2012

| | | 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. | | VAT % | Excise duty/hl/°Plato or /°alcohol | | VAT % | Excise duty/hl/°alc. | | VAT % | | |
| | | NatCurr | EUR | | NatCurr | EUR | | NatCurr | EUR | | NatCurr | EUR | | | |
| BE | EUR | | 1,7105 | 21,00 | | | | <= 12.500 hl | 1,4873 | 21,00 | | | | | |
| | | | | | | | | <= 25.000 hl | 1,5369 | 21,00 | | | | | |
| | | | | | | | | <= 50.000 hl | 1,5865 | 21,00 | | | | | |
| | | | | | | | | <= 75.000 hl | 1,6361 | 21,00 | | | | | |
| | | | | | | | | <= 200.000 hl | 1,6857 | 21,00 | | | | | |
| BG | BGN | 1,50 | 0,767 | 20,00 | | | | | 0,75 | 0,38 | 20,00 | | | | |
| CZ | CZK | 32,00 | 1,286 | 20,00 | | | | <=10.000 hl | 16,00 | 0,643 | 20,00 | | | | |
| | | | | | | | | <=50.000 hl | 19,20 | 0,772 | 20,00 | | | | |
| | | | | | | | | <=100.000 hl | 22,40 | 0,900 | 20,00 | | | | |
| | | | | | | | | <=150.000 hl | 25,60 | 1,029 | 20,00 | | | | |
| | | | | | | | | <=200.000 hl | 28,80 | 1,158 | 20,00 | | | | |
| *DK | DKK | | | | 63,60 | 8,55 | 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 | | | | | 5,43 | 20,00 | <= 3.000 hl | | 2,72 | 20,00 | | | | |
| *EE | | | | | | * 5,70 | | | | * 2,85 | | | | | |
| *EL | EUR | | 2,60 | 23,00 | | | | <= 200.000 hl | | 1,30 | 23,00 | | | | |
| *ES | EUR | **<= 11°Plato | 7,48 | 18,00 | | | | | | | | 0,5%-1,2% | 0 | 18,00 | |
| | | **>11°<= 15°Plato | 9,96 | 18,00 | | | | | | | | 1,2% -2,8% | 2,75 | 18,00 | |
| | | **>15°<=19°Plato | 13,56 | 18,00 | | | | | | | | | | | |
| | | >19°Plato (per hl/degree Plato) | 0,91 | 18,00 | | | | | | | | | | | |
| *FR | EUR | | | | >2,8% | 2,75 | 19,60 | >2,8% vol | | 1,38 | 19,60 | 0,5%-2,8% | | 1,38 | 19,60 |
| | | | | | | | | <=10.000 hl | | | | | | | |
| | | | | | | | | > 10.000 <= 50.000 hl | | 1,64 | 19,60 | | | | |
| | | | | | | | | > 50.000 <= 200.000 hl | | 2,07 | 19,60 | | | | |

DK: *An additional duty is imposed on products containing a mixture of beer and non-alcoholic drinks. Rates: 7,90 DKK (1,06 EUR.) pr. l. on mixtures with alcohol content: <=10% in the final product and 13,52 DKK (1,81 EUR.) pr. l. on mixtures with >10% alcohol content in the final product.

**Reduced rates: "Independent small breweries" (1) with output (X) <=3.700 hl receives a tax reduction pr. hl of 87,50 DKK. (2) with output (X) >3.700 hl <=20000 hl receives a tax reduction pr. hl of 295.091/X +7,75 DKK. (3) with output (X) >20.000 hl <200.000 hl receives a tax reduction pr. hl of 25 DKK - X/8000.

*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.
*ES: as from 17/9/2005 ** Rates are given per hectolitre volume (Art. 3(2)).
*FR: FR Budget 2012as from 1st January 2012
FR: Plus a levy on drinks of a strength exceeding 18% of :
0,55 Euro per hl/degree of alcohol for beers from independent small breweries of a yearly production <= 10.000 hl
0,66 Euro per hl/degree of alcohol for beers from independent small breweries of a yearly production > 10.000 <= 50.000 hl
0,83 Euro per hl/degree of alcohol for beers from independent small breweries of a yearly production > 50.000 <=200000 hl
1,1 Euro per hl/degree of alcohol for other beers

Alcoholic Beverages

Situation as at 1 January 2012

| | | 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 | |
| IE | EUR | | | | >2,8% vol | 15,71 | 23,00 | <= 20,000 hl | See below | 23,00 | > 0,5% <= 1,2% | 0,00 | 23,00 |
| IT | EUR | | 2,35 | 21,00 | | | | | | | > 1,2% <=2,8% | 7,85 | 23,00 |
| CY | EUR | | | | per hl | 4,78 | *15,00 | | | | | | |
| LV | LVL | | | | 2,18* | 3,07* | 22,00 | <=10.000 hl** | 1,09* | 1,537* | 22,00 | | |
| LT | LTL | | | | 8,50 | 2,46 | 21,00 | | 8,50 | 2,46 | 21,00 | | |
| LU | EUR | | 0,7933 | 15,00 | | | | <= 50.000 hl | | 0,3966 | 15,00 | | |
| | | | | | | | | <= 200.000 hl | | 0,4462 | 15,00 | | |
| | | | | | | | | > 200.000 hl | | 0,7933 | 15,00 | | |
| HU | HUF | | | | 1470 | 4,99 | 27,00 | < 8.000 hl | 735 | 2,50 | 27,00 | | |
| MT | EUR | | 1,50 | 18,00 | | | | | | 0,75 | 18,00 | *0,25 | 18,00 |
| NL | EUR | <= 7° Plato | 5,50 | 19,00 | | | | <= 7° Plato | | 5,09 | 19,00 | | |
| | | > 7° <= 11° Plato | 24,49 | 19,00 | | | | >7°<=11° Plato | | 22,65 | 19,00 | | |
| | | > 11° <= 15° Plato | 32,64 | 19,00 | | | | >11°<= 15° Plato | | 30,19 | 19,00 | | |
| | | >15° Plato | 40,82 | 19,00 | | | | >15° Plato | | 37,76 | 19,00 | | |
| 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.

CY: * As from 1st March 2012 the VAT rate will be increased to 17%

LV: *Not less than 4 LVL/hl (€5,64).

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

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

Alcoholic Beverages

Situation as at 1 January 2012

| 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 | | |
| PL | PLN | 7,79 | 1,78 | 23,00 | | | | * | * | 23,00 | | | | |
| PT | EUR | <=8°Plato >8° <=11°Plato >11° <=13°Plato >13° <=15°Plato >15°Plato | 9.22 14.72 18.43 22.10 25.85 | 23,00 23,00 23,00 23,00 23,00 | >0,5%<=1,2% v | 7,36 | 23,00 | <=8°Plato >8° <=11°Plato >11° <=13°Plato >13° <=15°Plato >15°Plato | 4,61 7,36 9,22 11,05 12,93 | 23,00 23,00 23,00 23,00 23,00 | >0,5%<=1,2% | 3.68 | 23,00 | |
| RO | RON | 3,216 | 0,748 | 24,00 | | | | <=200.000 hl | 1,85 | 0,43 | 24,00 | | | |
| SI | EUR | | | | | 10,00 | 20,00 | | | | | | | |
| SK | EUR | | | | | 3,587 | 20,00 | <=200.000 hl | | 2,652 | | | | |
| FI | EUR | | | | >2,8% | 29,90 | 23,00 | <=2000 hl <=30000 hl <=55000 hl <=100000 hl | 14,95 20,93 23,92 26,91 | 23,00 23,00 23,00 23,00 | 0,5%-2,8% | 4,00 | 23,00 | |
| SE | SEK | | | | >2,8% | 166,00 | 18,12 | | | | | | | |
| *UK | GBP | | | | >2,8% | 18,57 | 21,60 | <=60000 hl | foot-...* | ...note* | | 1,3% - 2,8% | 0 9,29 | 0 10,81 |

PL: *Independent small breweries:

- up to 20.000 hl/of beer may lower the output tax by 30,00 PLN/hl (6,85 EUR/hl)
- up to 70.000 hl/of beer may lower the output tax by 15,00 PLN/hl (3,42 EUR/hl)
- up to 150.000 hl/of beer may lower the output tax by 12,00 PLN/hl (2,74 EUR/hl)
- up to 200.000 hl/of beer may lower the output tax by 9,00 PLN/hl (2,05 EUR/hl)

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 equivalent to half of the full 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 £4.64 (5.40 EUR) per Hl %.

Wine

Alcoholic Beverages

Situation as at 1 January 2012

| | | 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 | | 47,0998 | 21,00 | | 161,1308 | 21,00 | | | 14,8736 | 21,00 | | |
| BG | BGN | 0 | 0 | 20,00 | 0 | 0 | 20,00 | | | | | | |
| CZ | CZK | 0 | 0 | 20,00 | 2340,00 | 94,06 | 20,00 | | | | | | |
| *DK | DKK | 6%-15% vol 15%-22% vol | 1062,00 1422,00 | 142,70 191,07 | 25,00 25,00 | 6%-15% vol 15%-22% vol | 1368,00 1728,00 | 183,81 232,19 | 25,00 25,00 | Still 1,2%-6% vol Spark 1,2%-6% vol | 488,00 794,00 | 65,57 106,69 | 25,00 25,00 |
| DE | EUR | | 0 | 19,00 | | 136,00 | 19,00 | | Spark < 6% | | 51,00 | 19,00 | |
| EE | EUR | | 73,11 | 20,00 | | 73,11 | 20,00 | | ≤ 6 % | | 31,70 | 20,00 | |
| *EE | | | * 76,80 | | | * 76,80 | | | | | * 33,30 | | |
| EL | EUR | | 0 | 23,00 | | 0 | 23,00 | | | | | | |
| ES | EUR | | 0 | 18,00 | | 0 | 18,00 | | | 0 | 18,00 | | |
| *FR | EUR | | 3,60 | 19,60 | | 8,91 | 19,60 | | | | | | |
| IE | EUR | >5,5%≤15% vol >15% vol | 262,24 380,52 | 23,00 23,00 | >5,5% vol | 524,48 | 23,00 | <=5,5% vol | | 87,39 | 23,00 | | |
| IT | EUR | | 0 | 21,00 | | 0 | 21,00 | | | | | | |
| CY | EUR | | 0 | *15,00 | | 0 | *15,00 | | | | | | |
| LV | LVL | 45,00 | 63,45 | 22,00 | 45,00 | 63,45 | 22,00 | | | | | | |
| LT | LTL | 198,00 | 57,34 | 21,00 | 198,00 | 57,34 | 21,00 | | 58,00 | 16,80 | 21,00 | | |
| LU | EUR | | 0 | 12,00 | | 0 | 15,00 | | | | | | |
| | | >13% vol | 0 | 15,00 | | | | | | | | | |
| HU | HUF | 0 | 0 | 27,00 | 14960,00 | 50,80 | 27,00 | | | | | | |
| MT | EUR | | 0 | 18,00 | | 0 | 18,00 | | | | | | |

*DK: *An additional duty is imposed on products containing a mixture of wine and non-alcoholic drinks. Rates: 6,52 DKK (0,87 EUR.) pr. l. on mixtures with alcohol content: <=10% in the final product and 10,52 DKK (1,41 EUR.) 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: VAT rate valid as of 1st July 2010.

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

*FR: New FR Budget 2012 as from 1st January 2012.

CY: * As from 1st March 2012 the VAT rate will be increased to 17%

LU: *An additional duty is imposed on products containing a mixture of wine and non-alcoholic drinks. Rates: 600€ / 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) | | | | |
| | | 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 | | 70,56 | 19,00 | | 240,58 | 19,00 | Still | 35,28 | 19,00 |
| | | | | | | | | Sparkling | 45,63 | 19,00 |
| AT | EUR | | 0 | 20,00 | | 0 | 20,00 | | 0 | 20,00 |
| PL | PLN | 158,00 | 36,06 | 23,00 | 158,00 | 36,06 | 23,00 | | | |
| PT | EUR | | 0 | 13,00 | | 0 | 23,00 | | | |
| RO | RON | 0 | 0 | 24,00 | 146,42 | 34,05 | 24,00 | | | |
| SI | EUR | | 0 | 20,00 | | 0 | 20,00 | | | |
| SK | EUR | 0 | 0 | 20,00 | | 79,65 | 20,00 | per hl | 54,16 | 20,00 |
| FI | EUR | | 312,00 | 23,00 | | 312,00 | 23,00 | >1,2% <2,8% | 11,00 | 23,00 |
| | | | | | | | | >2,8% <5,5% | 159,00 | 23,00 |
| | | | | | | | | >5,5% <8,0% | 224,00 | 23,00 |
| SE | SEK | 2158,00 | 235,61 | 25,00 | 2158,00 | 235,61 | 25,00 | Still&Spark <2,25% | 0 | 25,00 |
| | | | | | | | | Still&Spark 2,25%-4,5% | 758,00 | 25,00 |
| | | | | | | | | Still&Spark 4,5%-7% | 1120,00 | 25,00 |
| | | | | | | | | Still&Spark 7%-8,5% | 1541,00 | 25,00 |
| UK | GBP | 241,23 | 280,63 | 20,00 | 308,99 | 359,46 | 20,00 | Still >1,2% <=4% | 74,32 | 20,00 |
| | | | | | | | | Still >4% <=5,5% | 102,21 | 20,00 |
| | | | | | | | | Spark >5,5% < 8,5% | 233,55 | 20,00 |

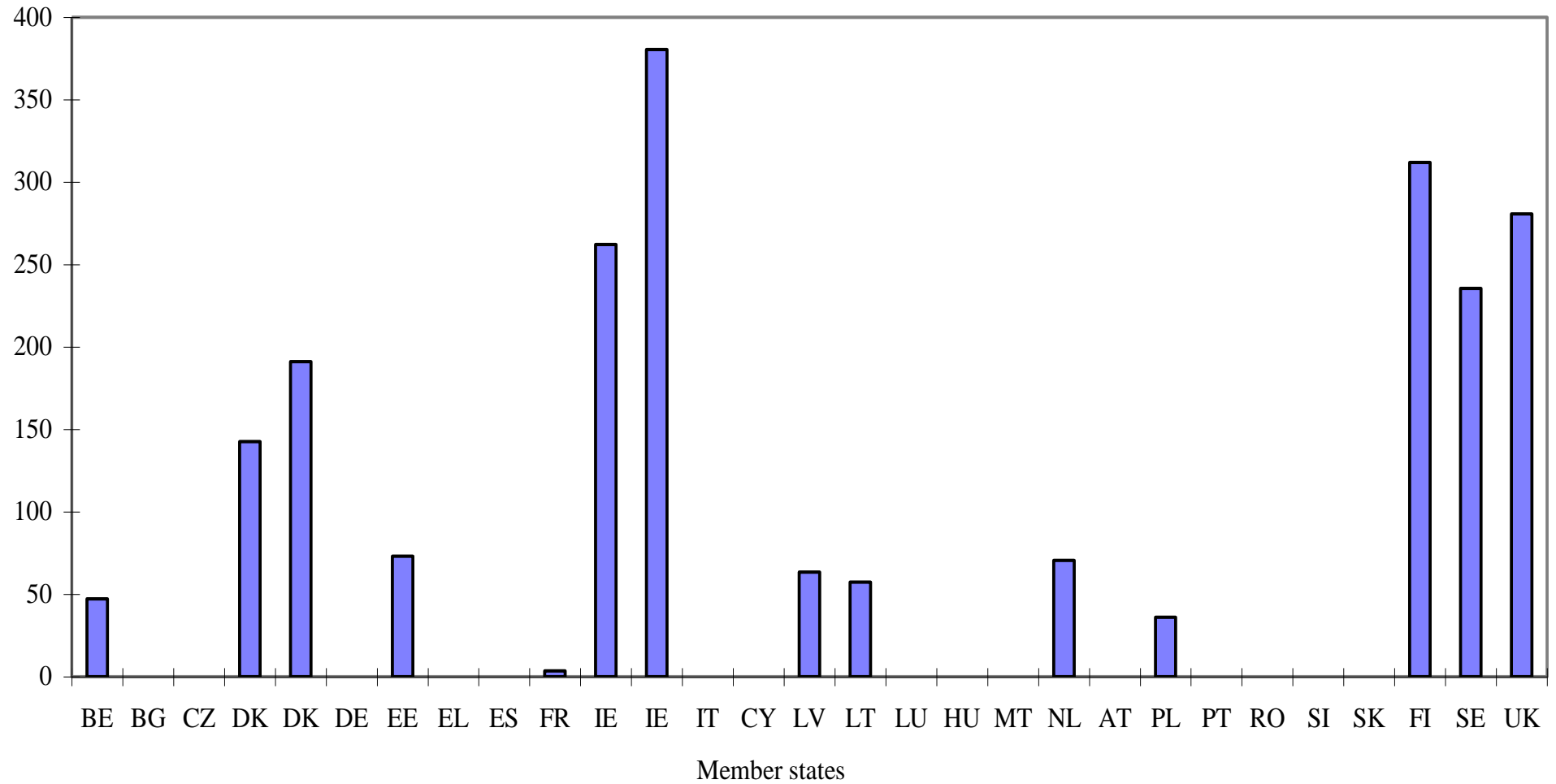
PT: VAT rates valid as of 1st July 2010.

SK: VAT rate valid as of 1st January 2011.

Still wine

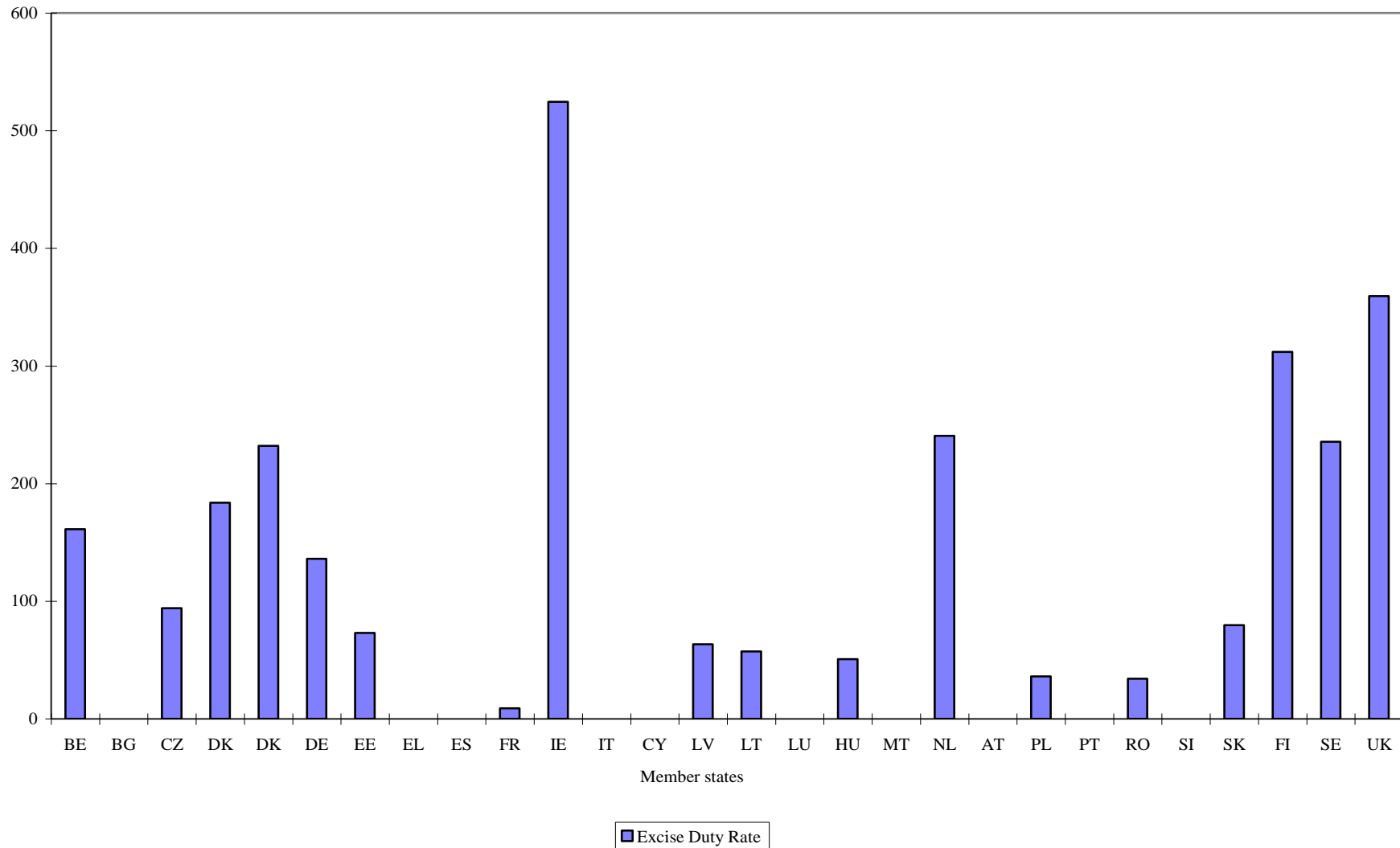
Situation as at 1 January 2012

values in EUR at 1/10/2011



Minimum excise duty: 0 EUR per hectolitre of product

Sparkling wine



Minimum excise duty: 0 EUR 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 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 | | |
| BE | EUR | | 47,0998 | 21,00 | | 161,1308 | 21,00 | | | 14,8736 | 21,00 | | |
| BG | BGN | 0 | 0 | 20,00 | 0 | 0 | 20,00 | | | | | | |
| CZ | CZK | 0 | 0 | 20,00 | 2340,00 | 94,06 | 20,00 | | | | | | |
| DK | DKK | 6%-15% vol | 1062,00 | 142,70 | 25,00 | 6%-15% vol | 1368,00 | 183,81 | 25,00 | Still 1,2%-6% vol | 488,00 | 65,57 | 25,00 |
| | | | | | | | | | | Spark. 1,2%-6% vol | 696,00 | 93,39 | 25,00 |
| DE | EUR | | 0 | 19,00 | | 136,00 | 19,00 | | | Sparkling < 6% vol | | 51,00 | 19,00 |
| EE | EUR | | 73,11 | 20,00 | | 73,11 | 20,00 | | | ≤ 6 % | | 31,70 | 20,00 |
| *EE | | | * 76,80 | | | * 76,80 | | | | | | * 33,30 | |
| EL | EUR | | 0 | 23,00 | | 0 | 23,00 | | | | | 0 | 23,00 |
| ES | EUR | | 0 | 18,00 | | 0 | 18,00 | | | | | 0 | 18,00 |
| *FR | EUR | | 3,60 | 19,60 | | 3,60 | 19,60 | | | | | | |
| IE | EUR | Cider & Perry > 8,5% vol | 216,00 | 23,00 | Cider & Perry > 8,5% vol | 432,01 | 23,00 | Cider & Perry: | | | | | |
| | | Other than Cider & Perry > 5,5% vol | 262,24 | 23,00 | Other than Cider & Perry > 5,5% vol | 524,48 | 23,00 | Still & Spark. <=2,8% vol | | 32,93 | | 23,00 | |
| | | | | | | | | Still & Spark. >2,8% <=6% vol | | 65,86 | | 23,00 | |
| | | | | | | | | Still & Spark.>6% <=8,5% vol | | 152,28 | | 23,00 | |
| | | | | | | | | Other: | | | | | |
| | | | | | | | | Still & Spark.<=5,5% vol | | 87,39 | | 23,00 | |
| IT | EUR | | 0 | 21,00 | | 0 | 21,00 | | | | | | |
| CY | EUR | | 0 | *15,00 | | 0 | *15,00 | | | | | | |
| LV | LVL | 45,00 | 63,45 | 22,00 | 45,00 | 63,45 | 22,00 | | | | | | |
| LT | LTL | 198,00 | 57,34 | 21,00 | 198,00 | 57,34 | 21,00 | | 58,00 | 16,80 | | 21,00 | |
| LU | EUR | | 0 | 15,00 | | 0 | 15,00 | | | 0 | | 15,00 | |
| HU | HUF | 9870,00 | 33,51 | 27,00 | 14960,00 | 50,80 | 27,00 | | | | | | |
| MT | EUR | | 0 | 18,00 | | 0 | 18,00 | | | | | | |

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

*FR: 1,27€/HL for cidre and perry ("poirés"), hydromel and slightly fermented grapes juice ("pétillants de raisins"). FR Budget 2012 as from 1st January 2012.

CY: * As from 1st March 2012 the VAT rate will be increased to 17%

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

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 | | VAT % |
| | | NatCurr | EUR | | NatCurr | EUR | | NatCurr | EUR | |
| NL | EUR | | 70,56 | 19,00 | | 240,58 | 19,00 | Still | | |
| | | | | | | | | Sparkling | 35,28 | 19,00 |
| AT | EUR | | 0 | 20,00 | | 0 | 20,00 | | 45,63 | 19,00 |
| PL | PLN | 158,00 | 36,06 | 23,00 | 158,00 | 36,06 | 23,00 | | 0 | 20,00 |
| PT | EUR | | 0 | 23,00 | | 0 | 23,00 | | | |
| RO | RON | 430,01 | 100,00 | 24,00 | 193,50 | 45,00 | 24,00 | | | |
| SI | EUR | | 0 | 20,00 | | 0 | 20,00 | | | |
| SK | EUR | | 135,00 | 20,00 | | 135,0 | 20,00 | | 56,42 | 20,00 |
| FI | EUR | | 312,00 | 23,00 | | 312,00 | 23,00 | >1,2%<2,8% | 11,00 | 23,00 |
| | | | | | | | | >2,8%<5,5% | 159,00 | 23,00 |
| | | | | | | | | >5,5%<8,0% | 224,00 | 23,00 |
| SE | SEK | 2158,00 | 235,61 | 25,00 | 2158,00 | 235,61 | 25,00 | Still&Sparkl <2,25% | 0 | 25,00 |
| | | | | | | | | Still&Sparkl 2,25%-4,5% | 758,00 | 25,00 |
| | | | | | | | | Still&Sparkl 4,5%-7% | 1120,00 | 25,00 |
| | | | | | | | | Still&Sparkl 7%-8,5% | 1541,00 | 25,00 |
| *UK | GBP | 241,23 | 280,63 | 20,00 | 308,99 | 359,46 | 20,00 | Still cider and perry: | | |
| | | | | | | | | >1,2% and <7,5% | 35,87 | 41,73 |
| | | | | | | | | >7,5% and <8,5% | *53,84 | 62,63 |
| | | | | | | | | Sparkling cider and perry: | | |
| | | | | | | | | >1,2% and <5,5% | 35,87 | 41,73 |
| | | | | | | | | >5,5% and <8,5% | 233,55 | 271,70 |
| | | | | | | | | Other: | | |
| | | | | | | | | >1,2% and <4% | 74,32 | 86,46 |
| | | | | | | | | >4% and <5,5% | 102,21 | 118,90 |
| | | | | | | | | Sparkling>5,5% and <8,5% | 233,55 | 271,70 |

UK: VAT rate valid as of 4th January 2011

Intermediate products

Alcoholic Beverages

Situation as at 1 January 2012

| | | 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 | 99,1575 161,1308 | 21,00 21,00 | | 74,3681 161,1308 | 21,00 21,00 |
| BG | BGN | | 90,00 | 20,00 | | | |
| CZ | CZK | | 2340,00 | 20,00 | | | |
| DK | DKK | Still 15%-22% vol | 1422,00 | 25,00 | Still 1,2%-6% vol | 488,00 | 25,00 |
| | | Spark. 15%-22% vol | 1728,00 | 25,00 | Still 6%-15% vol | 1062,00 | 25,00 |
| | | | | | Spark 1,2%-6% vol | 696,00 | 25,00 |
| | | | | | Spark 6%-15% vol | 920,00 | 25,00 |
| DE | EUR | >15% – 22% vol | 153,00 | 19,00 | <=15% vol | 102,00 | 19,00 |
| | | | | | Sparkling | 136,00 | 19,00 |
| EE | EUR | | 156,20 | 20,00 | | | |
| * EE | | | * 164,00 | | | | |
| *EL | EUR | | 102,00 | 23,00 | | | |
| *ES | EUR | | 55,53 | 18,00 | | 33,32 | 18,00 |
| *FR | EUR | | 180 | 19,60 | | | |
| IE | EUR | Still > 15% vol | 380,52 | 23,00 | Still < 15% vol | 262,24 | 23,00 |
| | | Sparkling | 524,48 | 23,00 | | | |
| IT | EUR | | 68,51 | 21,00 | | | |
| CY | EUR | | 45,00 | *15,00 | | | |
| LV | LVL | | 70,00 | 22,00 | | 45,00 | 22,00 |
| LT | LTL | | 304,00 | 21,00 | | 216,00 | 21,00 |
| LU | EUR | >15% | 66,9313 | 15,00 | <=15% | 47,0998 | 15,00 |
| HU | HUF | | 23200,00 | 27,00 | | | |

*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).

*ES: as from 17/9/2005

FR: Reduced rate for "Vin doux naturel": 45 € /HL (Article 18.4 Directive 92/83/EEC)

New FR Budget 2012 as from 1st January 2012.

FR: Plus a levy of 45 Euro per hectolitre on drinks of a strength exceeding 18% and of 18 Euro per hectolitre on "Vin doux naturel" of a strength exceeding 18%.

CY: * As from 1st March 2012 the VAT rate will be increased to 17%

...Intermediate products...

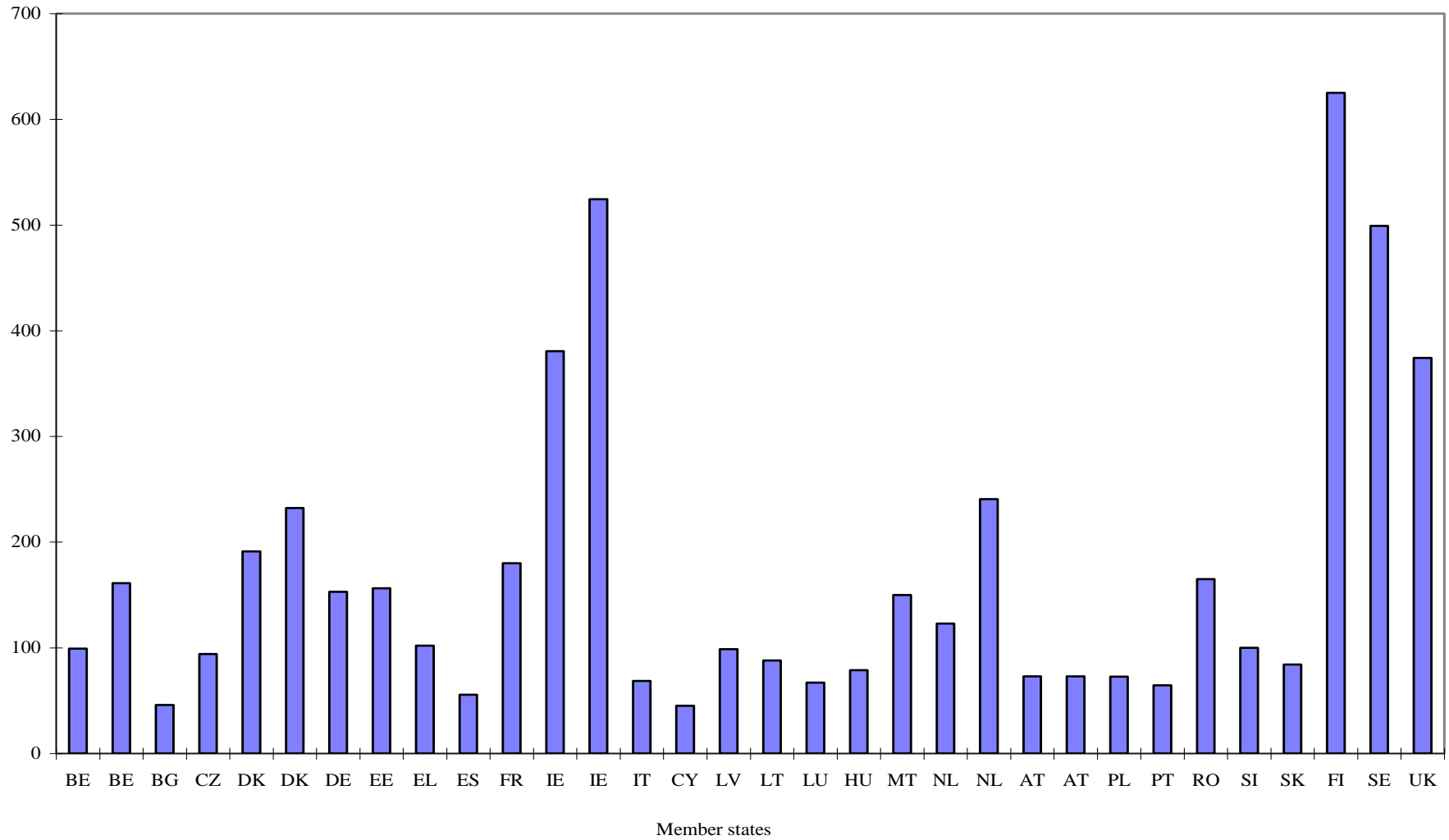
Situation as at 1 January 2012

Alcoholic Beverages

| | | Standard rates | | | Reduced rates | | |
|--|---------|-------------------------------------|---------|-------|---|---------|--------|
| | | | | | Not exceeding 15% vol. | | |
| | | (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 EUR 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 | NatCurr | Excise duty per hectolitre | | VAT % | Excise duty per hectolitre | | VAT % |
| | | NatCurr | EUR | | NatCurr | EUR | |
| MT | EUR | | 150,00 | 18,00 | | | |
| NL | EUR | Still >15%-22% | 122,75 | 19,00 | Still <=15% | 87,14 | 19,00 |
| | | Sparkling >15%-22% | 240,58 | 19,00 | | | |
| AT | EUR | Still | 73,00 | 20,00 | | | |
| | | Sparkling | 73,00 | 20,00 | | | |
| PL | PLN | 318,00 | 72,58 | 23,00 | | | |
| PT | EUR | | 64,57 | 23,00 | | | |
| RO | RON | 709,52 | 165,00 | 24,00 | | | |
| SI | EUR | | 100,00 | 20,00 | | | |
| SK | EUR | | 84,24 | 20,00 | | | |
| FI | EUR | Still&Spark 15%-22% | 625,00 | 23,00 | Still&Spark 1,2%-15% | 379,00 | 23,00 |
| SE | SEK | Still&Spark 15%-18% | 4517,00 | 25,00 | | 2720,00 | 296,97 |
| UK | GBP | 15%-22% | 321,61 | 20,00 | Ne 15% vol. | 241,23 | 280,63 |

PT: Reduced rate for "Vinho da Madeira" for the Autonomous Regions of Madeira: = EUR 30,04 (Article 7.3 Directive 92/84/EEC).

Intermediate Products



Minimum excise duty: 45 EUR per hectolitre of product

Alcoholic Beverages

| | | Standard rates | | | Reduced rates | | | | | | | |
|--|---------|---|-----------|--------|--|----------------------------|-------|---|----------|----------------------------|-------|--|
| | | | | | For low strength spirits, particular regions, etc. | | | "Small distilleries" | | | | |
| | | | | | | | | Yearly production limited to 10 hl of pure alcohol. | | | | |
| | | (Article 20 of Directive 92/83/EEC) | | | | | | (Article 22.1 of Directive 92/83/EEC) | | | | |
| Minimum excise duty adopted by the Council on 19-10-1992 | | 550 EUR or 1000 EUR per hectolitre of pure alcohol. | | | | | | The reduced rates shall not be set more than 50% below the standard national rate of excise duty. | | | | |
| (Dir. 92/84/EEC) | | (Article 3.1 of Directive 92/84/EEC) | | | | | | (Article 22.1 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 | | 1752,2354 | 21,00 | | | | | | | | |
| BG | BGN | 1100,00 | 562,43 | 20,00 | | | | <=30 litres* | 550,00 | 281,21 | 20,00 | |
| CZ | CZK | 28500,00 | 1145,59 | 20,00 | | | | <=30 litres* | 14300,00 | 574,81 | 20,00 | |
| *DK | DKK | 15000,00 | 2012,80 | 25,00 | | | | | | | | |
| DE | EUR | | 1303,00 | 19,00 | | | | | | 730,00 | 19,00 | |
| EE | EUR | | 1418,00 | 20,00 | | | | | | | | |
| *EE | | | * 1490,00 | | | | | | | | | |
| *EL | EUR | | 2450,00 | 23,00 | | **1225,00 | 23,00 | | | | | |
| *ES | EUR | | 830,25 | 18,00 | | | | | | 726,54 | 18,00 | |
| *FR | EUR | | 1660 | 19,60 | | 872,13** | 19,60 | | | | | |
| IE | EUR | | 3113,00 | 23,00 | | | | | | | | |
| IT | EUR | | 800,01 | 21,00 | | | | | | | | |
| CY | EUR | | 598,01 | *15,00 | | | | | | | | |
| LV | LVL | 940,00 | 1325,44 | 22,00 | | | | | | | | |
| LT | LTL | 4416,00 | 1278,96 | 21,00 | | | | | | | | |
| *LU | EUR | | 1041,1528 | 15,00 | | | | | | | | |
| *HU | HUF | 289900,00 | 984,38 | 27,00 | | | | | | | | |
| *MT | EUR | | 1400,00 | 18,00 | | | | | | | | |

BE: *Rate modified as of 1/9/2005

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 liter of 100 pct. Ethyl strength. *An additional duty is imposed on products containing a mixture of ethyl alcohol and non-alcoholic drinks. Rates: 3,15 DKK (0,42 EUR.) 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: *as from 17/9/2005

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 2012 as from 1st January 2012.

**For rum from the overseas departments of the French Republic (Council decision n° 2007/659/CE of 09/10/2007 ; this reduced rate is confined to a total annual quota of 120000 hl pure alcohol).

FR: Plus a levy of 533Euro per hectolitre of pure alcohol on drinks of a strength exceeding 18% and of 348,85 € per hectolitre of pure alcohol on rum from the overseas departments of the French Republic of a strength exceeding 18 % to the benefit of the National Sickness Insurance scheme.

CY: * As from 1st March 2012 the VAT rate will be increased to 17%

LU: *An additional duty is imposed on products containing a mixture of ethyl alcohol and non-alcoholic drinks. Rates: 600€ / HL
HU: *Reduced rate 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 4000 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. | | <p style="text-align: center;">“Small distilleries”</p> 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 | |
| NL | EUR | | 1504,00 | 19,00 | | | | | | |
| AT | EUR | | 1000,00 | 20,00 | | | | *540,00 | 20,00 | |
| PL | PLN | 4960,00 | 1132,03 | 23,00 | | | | | | |
| PT | EUR | | 1108,94 | 23,00 | | | | **554,47 | 23,00 | |
| RO | RON | 3225,07 | 750,00 | 24,00 | | | 2042,55 | *475,00 | 24,00 | |
| SI | EUR | | 1000,00 | 20,00 | | | | | | |
| SK | EUR | | 1080,00 | 20,00 | | | | 540,00 | 20,00 | |
| FI | EUR | >2,8% + others | 4340,00 | 23,00 | >1,2% <2,8% | 400,00 | 23,00 | | | |
| SE | SEK | 50141,00 | 5474,39 | 25,00 | | | | | | |
| UK | GBP | 2552,00 | 2968,82 | 20,00 | | | | | | |

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

PT: **Small distilleries producing not more than 10hl pure alcohol per year - calculated as 50% of the standard rate.
Reduced tax rate for rum and liqueurs produced and introduced in consumption in Madeira and Azores – calculated as 75% of the standard rate

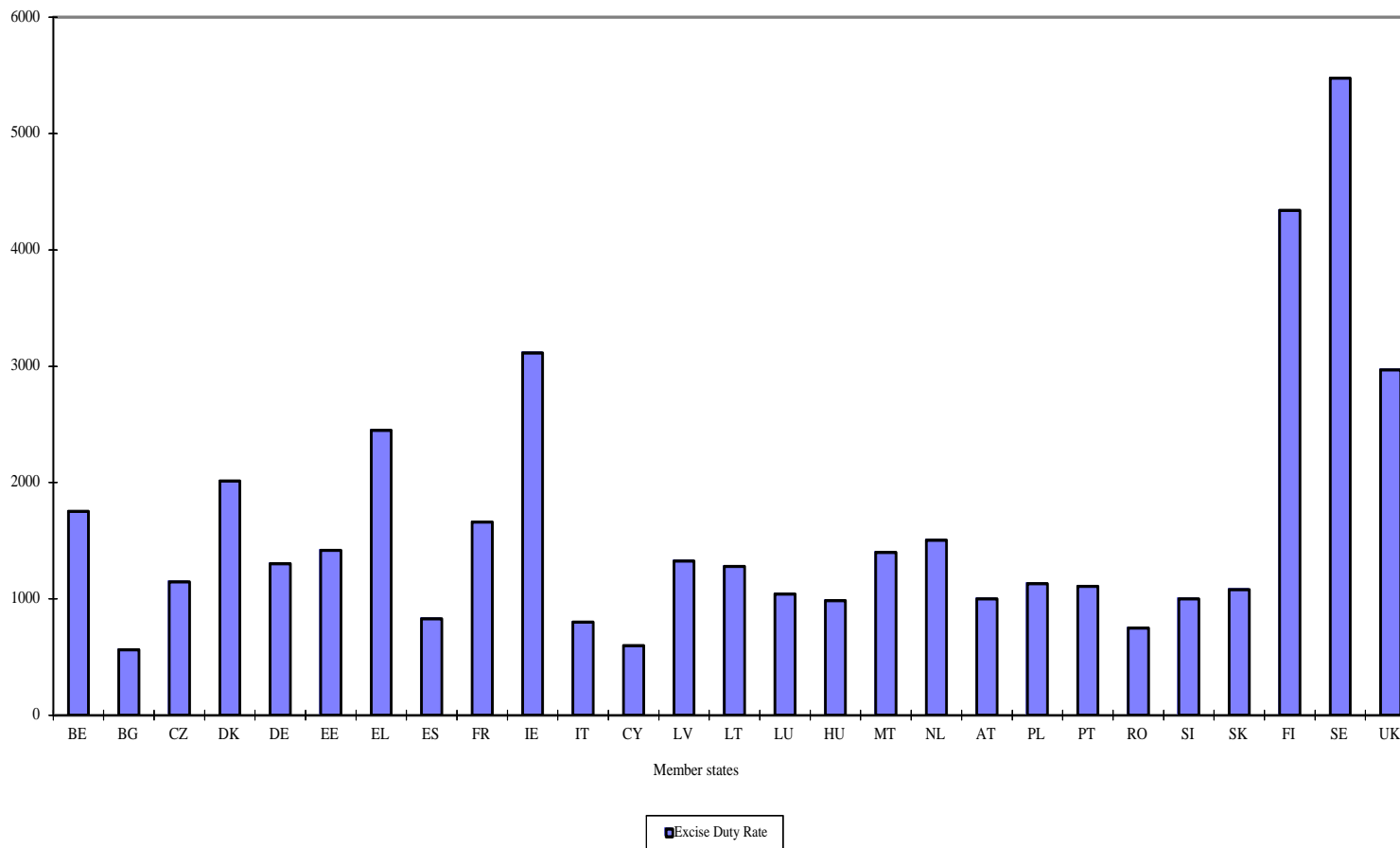
RO: *Small distilleries producing not more than 10hl pure alcohol per year.

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.

Ethyl Alcohol

values in EUR at 1/10/2011

Situation as at 1 January 2012



Minimum excise duty: 550 EUR per hectolitre of pure alcohol

| Member State | Tax | | | Description |
|--|----------|------------|---|--|
| | Tax type | Nat. Curr. | EUR | |
| Belgium 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 |
| France Additional Tax | | 11 | per decilitre of pure alcohol | Tax "Premix" on mixed beverages (alcoholic beverages mixed with non-alcoholic beverages). |
| Finland 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. |
| Germany 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"> • have more than 1,2 % vol. alcohol but less than 10 % vol. alcohol, • are ready to drink blended and bottled in ready to sell and closed boxes and • are subject to excise duty to ethyl alcohol and <ul style="list-style-type: none"> • industrial prepared blends of above mentioned beverages that are stored in one packing. |

BE taxes as from 10/4/2007

CONTACT POINTS FOR EXCISE DUTY TABLES ON ALCOHOL BEVERAGES, ENERGY PRODUCTS AND ELECTRICITY and MANUFACTURED TOBACCO IN THE 27 MEMBER STATES

| STATE | ADMINISTRATION | CONTACT | TELEPHONE N° | FAX N° | E-MAIL |
|-------|---|---|--|--|--|
| BE | Administration des douanes et accises Service Procédures accisiennes | Administration centrale - Service Procédures accisiennes | +32.2.576.31.35 +32.2.576.31.12 | +32.2.579.51.29 +32.2.579.51.29 | proceduresaccisiennes.douane@minfin.fed.be |
| BG | Ministry of Finance Tax Policy Directorate | Mrs Mina Yankova (Alcohol, Tobacco, Energy) | +359 2 9859 2866 | +359 2 9859 2852 | m.yankova@minfin.bg |
| 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 | marie.hrdinova@mfcz.cz vitezslav.pisa@mfcz.cz |
| DK | Ministry of Taxation | Department of indirect taxes | +45 33923392 | +45 33149105 | JS@skat.dk |
| DE | Bundesministerium der Finanzen Referat III B 6 / III B 7 | Mr. Benjamin HESS (Alcohol, Tobacco) Ms Eliane MEHNER (Energy) | +49 228 682 40 41 +49 228 682 48 03 | +49 228 682 22 79 +49 228 682 22 79 | Benjamin.Hess@bmf.bund.de Eliane.Mehner@bmf.bund.de |
| EE | Ministry of Finance Customs and Excise Policy Department | Ms Heidi VESSEL (Alcohol, Tobacco) Mr. Lauri LELUMEEES (Energy) | + 372 611 3651 + 372 611 3059 | + 372 696 6810 + 372 696 6810 | Heidi.vessel@fin.ee Lauri.Lelumees@fin.ee |
| EL | Ministry of Finance Directorate General of Customs and Excise Excise Duties Direction | Mrs Maria SYLLA (Alcohol) Ms Maria PROGOLAKI (Energy) Mrs Chrysa DABAKAKI (Tobacco) | +30.210.6987416 +30.210.-6987419 +30.210.6987429 | +30.210.6987424 | finexcis@otenet.gr |
| ES | Ministerio de Hacienda y Administraciones Públicas. Dirección General de Tributos. Subdirección General de Impuestos Especiales y Tributos sobre el Comercio Exterior | Ministerio de Hacienda y Administraciones Públicas. Dirección General de Tributos. Subdirección General de Impuestos Especiales y Tributos sobre el Comercio Exterior | +34 91 595.82.45 | +34.91 595.85.58 | especiales.tce@tributos.meh.es |
| FR | Direction générale des douanes et droits indirects | M. Frédéric Amérigo (Alcohol) Mlle Elisabeth FOYARD (Alcohol) Mme Christelle Gaillarde (Tobacco) Mme Marie-Françoise RUBLER (Tobacco) M. Lionel JANECZEK (Energy) Bureau F2 « Fiscalité de l'énergie, de l'environnement et lois de finances » (Energy) | +33 1 57 53 40 39 +33 1 57 53 48 40 +33 1 57 53 40 35 +33 1 57 53 41 35 +33 1 57 53 45 82 +33 1 57 53 45 70 | +33 1 57 53 42 88 +33 1 57 53 42 88 +33 1 57 53 42 88 +33 1 57 53 42 88 +33 1 57 53 40 70 +33 1 57 53 40 70 | frederic.amerigo@douane.finances.gouv.fr elisabeth.foyard@douane.finances.gouv.fr christelle.gaillarde@douane.finances.gouv.fr marie-francoise.rubler@douane.finances.gouv.fr lionel.janeczek@douane.finances.gouv.fr dg-f2@douane.finances.gouv.fr |
| IE | Office of the Revenue Commissioners Indirect Taxes Division Excise Branch | Ms. Anne Marie KEEGAN (Alcohol) Ms. Margaret KEENAN (Tobacco) Mr. Bill McENROE (Energy) | +353 1 674 82 31 +353 1 674 80 51 +353 1 674 86 41 | +353 1 6793814 +353 1 6793814 +353 1 6793814 | annemarie.keegan@revenue.ie makeenan@revenue.ie wmcenroe@revenue.ie |
| IT | Agenzia delle Dogane Amministrazione Autonoma Monopoli di Stato | www.agenziadogane.it (Alcohol, Energy) "Telematic office for public relations" Mrs. Concetta DI PIETRO (Tobacco) | +39 06 5857.2828 | +39 06 5857.2829 | Concetta.dipietro@aams.it |

| STATE | ADMINISTRATION | CONTACT | TELEPHONE N° | FAX N° | E-MAIL |
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| LV | Ministry of Finance Indirect Tax Department | Ms. Gunta PUŽULE (Alcohol, Tobacco, Energy) Mr. Juris LUKSS (Alcohol, Tobacco, Energy) | +37 1 6709 55 21 +37 1 6708 38 46 | +37 1 6709 54 97 +37 1 6709 54 97 | Gunta.Puzule@fm.gov.lv Juris.Lukss@fm.gov.lv |
| LT | Ministry of Finance of Lithuania | Mr. Žyngintas GREKAS | + 370 5 2199307 | +370 5 2390102 | z.grekas@finmin.lt |
| LU | Direction des douanes et accises | Mrs Marie-Paule NIEDERWEIS (Alcohol, Tobacco, Energy) | +352 290 191 228 | +352 48 49 47 | marie-paule.niederweis@do.etat.lu |
| HU | Ministry for National Economy | Mr. Viktor BOGDÁNY (Alcohol) Ms. Zsuzsanna DEMETER (Tobacco, Energy) | +36 1 795 1056 +36 1 795 1895 | +36 1 795 0297 | jovedeki@ngm.gov.hu |
| MT | Ministry of Finance, the Economy & Investment Customs Department | Mr. Martin SPITERI (Alcohol, Tobacco, Energy Products) Mr. Antoine SCALPELLO (Alcohol, Tobacco & Energy) | +356 25 685 108 +356 25 685 199 | +356 25 685 118 +356 25 685 253 | martin.a.spiteri@gov.mt antoine.scalpello@gov.mt |
| NL | Ministerie van Financiën Directie Douane en Verbruiksbelastingen | Mr. Hans van Herwijnen (Alcohol, Tobacco, Energy) Mrs. M. E. Schutte (Alcohol, Tobacco) Mrs. T.M.J. Post (Alcohol, Tobacco) | +31 70 342 8245 + 31 70 342 8909 + 31 70 342 7694 | +31 70 342 7938 +31 70 342 7938 +31 70 342 7938 | J.Herwijnen@minfin.nl m.e.schutte@minfin.nl t.m.j.post@mfin.nl |
| AT | Bundesministerium für Finanzen | Mr. Helmut SCHAMP (Alcohol, Tobacco, Energy) | +43 1 51433 504246 | | Helmut.schamp@bmf.gv.at Post.iv-9@bmf.gv.at |
| PL | Ministry of Finance Excise Duty and Ecological Tax Department | Ms Aldona KAMOLA (Alcohol, Tobacco, Energy) | +48 22 694 56 18 | +48 22 694 45 16 | Aldona.Kamola@mf.gov.pl |
| PT | Direcção Geral das Alfândegas e dos Impostos Especiais sobre o Consumo (DGAIEC) | Mr. Jorge Pinheiro (Alcohol, Tobacco, Energy) | +351 218 813 714 | +351 218 813 982 | jfpinheiro@dgaiec.min-financas.pt |
| RO | Ministry of Public Finance Excise Duty Legislation Directorate | Mr. Alexandru Dragos BANU (Alcohol) Mrs. Luminita NISTOR (Tobacco, Energy) | +40.21.226.14.37 | +40.21.317.15.45 | alexandru.banu@mfinante.gov.ro luminita.nistor@mfinante.gov.ro |
| SI | Ministry of Finance | Mr. Marko POTOČNIK (Alcohol, Tobacco, Energy) | +386 1 369 67 33 | +386 1 369 67 19 | marko.potocnik@mf-rs.si |
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