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EXCISE DUTY TABLES

Part III – Manufactured Tobacco

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This document can be consulted on DG TAXUD Web site:
http://ec.europa.eu/taxation_customs/taxation/excise_duties/index_en.htm

(Shows the situation as at 1 July 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)

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EUR Exchange Rates

Value of National Currency in EUR on 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 4/10/2011.

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 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.

MANUFACTURED TOBACCO

UPDATED SITUATION - EXCISE DUTY TABLES

1 July 2012

All Member States: Update / corrigendum of all tables, footnotes and contact data

All Member States: Insertion of the specific, ad valorem and VAT rates of 2011 additionally to the rates applicable as from 1 July 2012 in order to allow the correct calculation of the excise incidence for cigarettes and fine-cut tobacco (see pages 7 and 13).

Note: According to Articles 8(2) and 14(2) of Council Directive 2011/64/EU the weighted average price (WAP) for cigarettes and fine-cut tobacco has to be calculated by reference to the total value of all cigarettes/fine-cut tobacco released for consumption, based on the retail selling price including all taxes, divided by the total quantity of cigarettes/fine-cut tobacco released for consumption on the basis of data relating to all such releases for consumption made in the preceding calendar year.

Cigarettes

Situation as at 1 July 2012

	Specific excise (per 1000 cigarettes)				Ad valorem excise in %	VAT in %	Ad valorem excise + VAT	Total tax (incl VAT)	Current MPPC per 1000 cigarettes (only for the purpose of comparison – not applied for calculation)	WAP per 1000 cigarettes pursuant to Art. 8(2) Dir. 2011/64/EU *)		Excise yield*	Minimum excise duty Article 8 (6) Directive 2011/64/EU	Overall minimum excise duty* Specific +ad valorem (excl. VAT)	
	NatCurr	EUR	as % of WAP	As % of total tax (specific +ad valorem +VAT)	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	(as % of WAP)	NatCurr	EUR	NatCurr	EUR	EUR per 1000 cigarettes of the WAP	EUR per 1000 cigarettes	as % of WAP
MS	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
AT		35,00	17,73	23,21	42,00	16,67	58,67	76,40		n/a		197,40	117,91	115,55	59,73
BE		16,25	6,96	9,06	52,54	17,36	69,90	76,86		263,15		233,32	138,84	131,30	59,50
BG	101,00	51,64	46,98	54,22	23,00	16,67	39,67	86,65	215,00	109,93	215,00	109,93	76,93	75,67	69,98
CY		40,00	20,94	28,30	40,00	** 14,53	53,04	75,47		175		191,00	116,40	110,00	60,94
CZ	1120,00	45,02	33,02	42,50	28,00	16,67	44,67	77,69	3250,00	130,64	3392,00*	136,35	83,20	84,41	61,02
DE		92,60	38,08	50,16	21,87	15,97	37,84	75,91		263,16		243,20	145,79	*	60,00
DK	1166,50	90,70	59,61	73,95	1,00	20,00	21,00	80,61	2000,00	268,73	1957,00	262,96	162,88	159,37	60,61
EE		42,18	34,72	41,14	33,00	16,67	49,67	84,38		121,50		121,50	82,28	80,00	67,72
EL		20,37	12,56	15,00	52,45	18,70	71,14	83,70		175,00		162,27	105,48	105,48	65,00
ES		19,00	10,10	12,75	55,00	15,25	70,25	80,35		n/a		188,03	122,42	116,90	65,10
FI		22,50	10,00	12,39	52,00	18,70	70,70	80,70		225,00		225,09	134,95	146,00	62,00
FR		27,58	9,68	12,00	54,57	16,39	70,96	80,64		n/a		285,00	183,11	183,00	64,25
HU	11900,00	40,41	33,13	38,80	31,00	21,26	52,26	85,39	35263,16	119,74	35924,00	121,98	78,22	75,72	64,13
IE		233,11	55,04	66,49	9,04	18,70	29,74	82,78		455,00		423,50	271,39	268,14	64,08
IT		8,9188	4,1677	5,50	54,35	17,36	71,709	75,88		215,00		214,00	144,65	144,65(*)	67,59
LT	140,00	40,55	36,04	45,97	25,00	17,36	42,36	78,39	n/a	n/a	388,50	112,52	68,68	67,19	61,04
LU		17,25	8,99	12,82	48,09	15,00	61,11	70,12		220,00		191,92	109,54	103,00	57,08
LV	25,00	35,25	29,92	36,81	34,00	17,36	51,36	81,28			83,55	117,81	75,31	73,32	63,92
MT	77,00	77,00	37,23	48,05	25,00	15,25	40,25	77,49	220,00	220,00	206,80	206,80	128,70	127,50	62,23
NL		138,23	54,91	70,00	7,57	15,97	23,54	78,45		n/a		251,74	157,28	157,28	62,48
PL	170,97	39,02	34,17	40,54	31,41	18,70	50,11	84,28	n/a	n/a	500,35	114,20	74,89	74,89	65,58
PT		78,37	42,02	52,06	20,00	18,70	38,70	80,72		185,00		186,50	115,67	119,98	64,33
RO	228,68	53,18	40,89	50,96	20,00	19,35	39,35	80,24	610,00	141,86	559,32	130,07	79,19	76,50	60,88
SE	1400,00	152,85	59,83	74,02	1,00	20,00	21,00	80,83	2578,95	281,57	2340,00	255,48	155,41	n/a	60,83
SI		34,15	23,88	20,00	39,06	16,67	55,72	79,60		140,00		143,00	90,00	90,00	62,94
SK		58,00	42,71	51,76	23,00	16,81	39,81	82,52		131,58		135,80	89,23	88,50	65,71
UK	154,95	180,26	51,65	60,90	16,50	16,67	33,17	84,82	n/a	n/a	300,00	349,00	237,84	n/a	68,15

This table has been modified in order to take account of the amended and new provisions contained in Council Directive 2011/64/EU of 21 June 2011 (Codification).

TIRSP = Tax included retail selling price (Retail selling price, **all** taxes included)

MPPC = Most popular price category

WAP = Weighted average price

* Columns 13 and 15: if applicable, the tax rates indicated on page 7 are based for calculation due to the fact that the WAP is calculated on data relating to the releases for consumption made in the preceding calendar year.

Cigarettes

Indication of excise duty rates (specific and ad valorem) and VAT rates applicable in the year 2011

- only if different to the rates indicated in the table on page 6 –

	Rates applicable as from x/x/2011 until x/x/2011	Specific excise (per 1000 cigarettes)			Ad valorem excise in %	VAT in %
		NatCurr	EUR	As % of total tax (specific +ad valorem +VAT)	(as % of TIRSP)	(as % of TIRSP)
MS	Period	1	2	3	4	5
AT	1/1 – 30/6/2011		32,00	22,36	42,00	16,67
BE	1/1 – 31/12/2011		15,93	8,45	52,41	17,36
BG						
CY						
CZ	1/1 – 31/6//2011	1070,00	43,82	42,13	28,00	16,67
DE	1/1 – 30/4/2011		82,70	46,33	24,66	15,97
DK						
EE	1/1 _ 31/12/2011		38,35	41,19	33,00	16,67
EL	1/1/2011– 29/1/2012		19,66	15	52,45	18,70
ES	1/1-31/12/2011		12,70	8,55	57,00	15,25
FI	1/1 - 31/12/2011		17,50	9,91	52,00	18,70
FR	1/1 - 31/12/2011		19,5945	9,00	56,99	
HU	1/1 – 31/10/2011	9 750	35,60	39,58	28,40	20,00
IE	1/1 – 6/12/2011		183,42	54,88	18,25	17,36
IT	1/1 – 28/4/2011		7,33	5,00	54,74	16,67
IT						
IT						
LT*	1/1-31/12/2011	132,00	38,23	45,52	25,00	17,36
LU						
LV	1/1 – 30/6/2011	22,50	31,73	35,30	34,50	18,30
MT*)		28,00	28,00	17,64	47,00	15,25
NL	1/1 – 1/3/2011		92,17	50,00	20,52	15,97
PL	1/1 – 31/12/2011	158,36	40,22	40,89	31,41	18,70
PT	1/1 – 31/12/2011		*) 69,07		*) 23,00	*) 18,70
RO	1/1 – 30/6/2011	206,876	48,50	47,86	22,00	19,35
SE	1/1 – 31/12/2011	1270,00	138,66	72,54	1,00	20,00
SI	1/1 – 31/3/2011 1/4 – 30/9/2011		19,55 20,40	20,00 20,00	46,14 45,15	16,67 16,67
SK						
UK						

	Rates applicable as from x/x/2011 until x/x/2011	Specific excise (per 1000 cigarettes)			Ad valorem excise in %	VAT in %
		NatCurr	EUR	As % of total tax (specific +ad valorem +VAT)	(as % of TIRSP)	(as % of TIRSP)
Period		6	7	8	9	10
1/7 – 31/12/2011			34,00	23,43	42,00	16,67
1/7 – 31/12/2011	1070,00	43,82	41,39	28,00	16,67	
1/5 – 31/12/2011		90,80	38,51	21,94	15,97	
1/11 – 31/12/2011	10 550	38,52	41,48	28,40	20,00	
29/4 – 16/9/2011		7,68	5,0	54,57	17,36	
17/9 – 30/9/2011		7,69	5,0	54,57	17,36	
1/10 – 31/12/2011		7,76	5,0	54,62	17,36	
1/7 – 31/12/2011	25,00	35,22	37,97	34,00	18,03	
	77,00	77,00	48,05	25,00	15,25	
1/3 – 1/7/2011		99,85	50,00	20,52	15,97	
1/7 – 31/12/2011	219,63	51,49	51,63	21,00	19,35	
1/10 – 31/12/2011		21,15	20,00	45,31	16,67	

Cigarettes – Additional comments to the tables on pages 6-7

Situation as at 1 July 2012

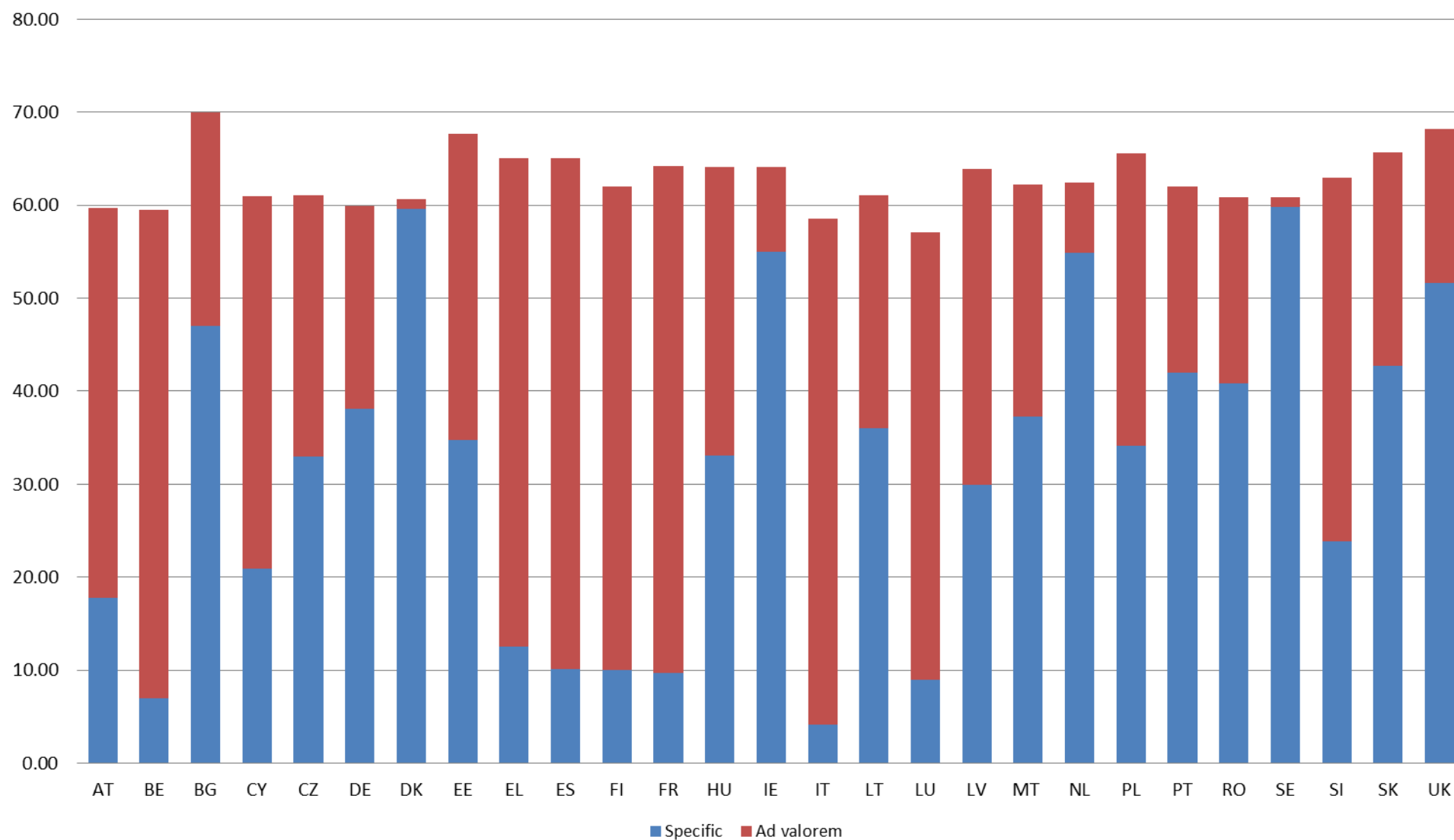
Calculation of the WAP	Total value of all cigarettes released for consumption (TIRSP) in 2011
	Total quantity of cigarettes released for consumption in 2011
AT:	Minimum excise duty 98% of total excise duty burden on WAP, at least 110 €/1.000 pieces.
BE:	WAP applicable as of 1 February 2012.
CY:	** As from 1 st March 2012 the VAT rate will be increased from 15% to 17% (VAT in %= 14,53%)
CZ:	* MPPC and WAP are calculated on the basis of figures relating to the releases for consumption in 2011
DE:	Until 1 January 2012: Dynamic total tax: 18,518 Cent per piece minus the VAT of the taxed cigarette.
DK:	MPPC and WAP of the fourth quarter of 2010.
ES:	Rates shown in table 6 are effective as of 31 April 2012. During the period 1 January 2012 till 30 March 2012, the current rates are shown on page 7. WAP 2011 based on the period 1 January 2011 till 31 December 2011
FI:	MPPC and WAP are calculated on data relating to the releases for consumption made in 2011
FR :	La valeur de 285 € correspond à celle du WAP 2011 (estimée), arrondie à la demi-dizaine d'euros supérieure.
HU:	WAP based on the period from 1 January 2012 until 30 April 2012
IE:	Data applicable as of 1 March 2011.
IT:	* from 20.01.2012
LT:	*Till 1 March 2012 it was applied EUR 38,23 specific excise and the overall excise duty for cigarettes should be not less than EUR 64, per 1000 cigarettes.
LU:	Data applicable as from 1 February 2012
LV:	The weighted average price of cigarettes in period 01/01/2011 - 31/12/2011.
MT:	In Malta the excise tax structure is 50% of the retail price + EUR 28,00 per 1000 cigarettes but not less than EUR 210,00 per 1000 cigarettes as from 26 October 2010. *) Rates applicable as from 1/1/2011 until 14/11/2011
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 (Art. 3.2 of Dir. 92/79/EEC).
PT:	*) From 1/1/2012 Specific excise (per 1000 cigarettes) = 78,37, Ad valorem excise in % = 20,00 and VAT in % = 18,70
RO:	WAP applicable for the period 01.07.2012 – 30.06.2013, according to romanian legislation.
RO:	MPPC corresponding to April 2012
SE:	WAP applicable as of 1 February 2012. SE abolished the minimum excise duty 1 January 2011.
SK:	New specific excise (58 euro/1000 cigarettes), and minimum excise duty (88,50 euro/1 000 cigarettes) as of 1 February 2012. From 1 January to 31 January 2012 specific excise 55,70/1 000 cigarettes, minimum excise duty 85 euro/1 000 cigarettes.

% of retail selling price

Cigarettes

Overall minimum Excise Duty

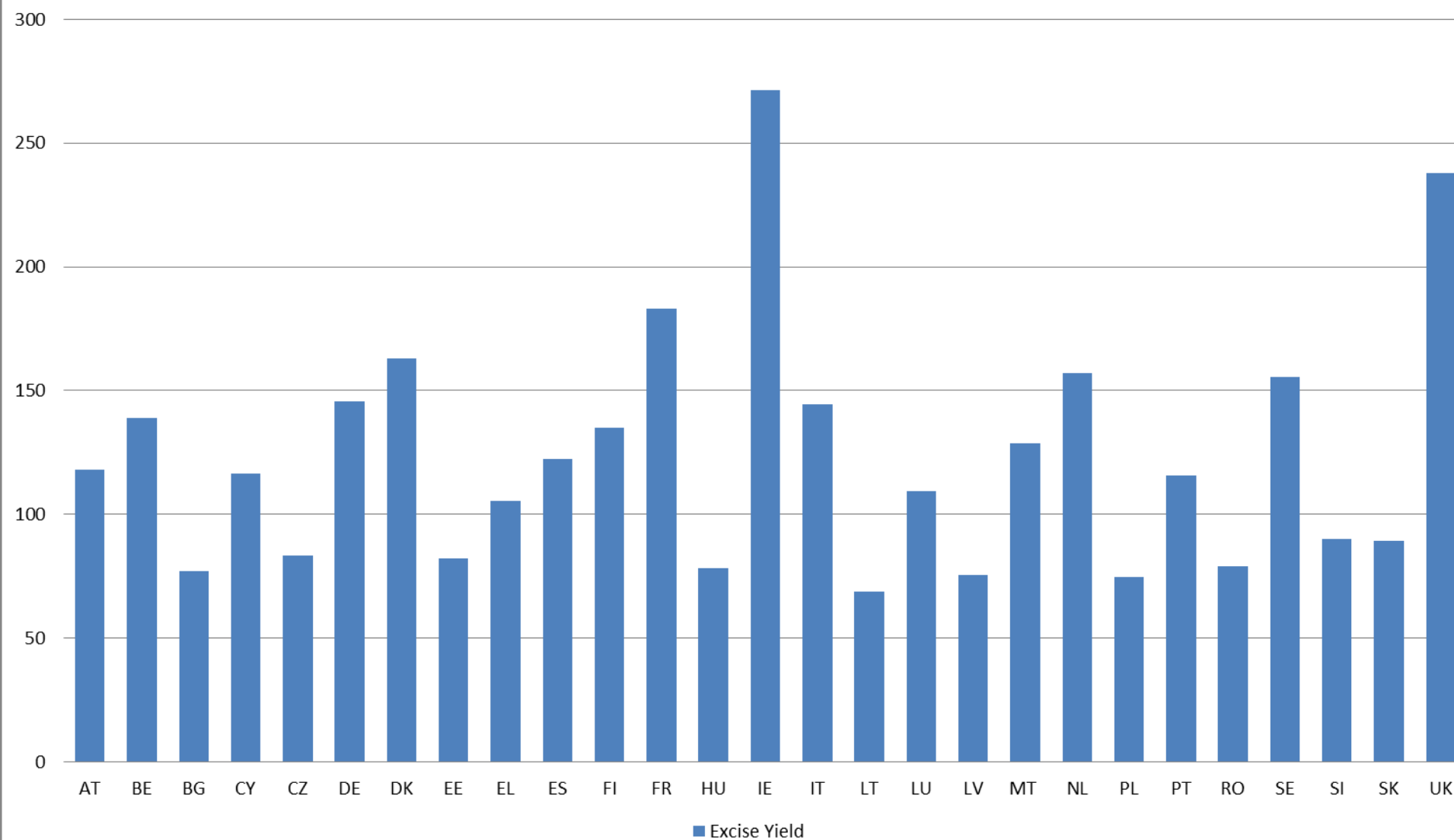
Situation as at 1 July 2012



Values is EUR as at 01/01/2012

Cigarettes Excise Yield

Situation as at 1 July 2012



Cigars and Cigarillos

Situation as at 1 July 2012

	Specific Excise		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Minimum duty Article 14(1) of Dir. 2011/64/EU
	NatCurr	EUR	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	EUR/kg or 1000 pieces
MS	1	2	3	4	5	6
AT		n/a	13,00	16,67	29,67	40,00
BE		0	10	17,36	27,36	65,70
BG	270,00	138,05	n/a	16,67	n/a	
CY		90,00		** 17,00		
CZ	1250,00	50,25	n.a.	16,67	n.a.	
DE		14,00	1,47	15,97	17,44	*
DK	198,00	26,60	10,00	20,00	30,00	
EE		191,73	n/a	16,67	n/a	n/a
EL			34,00	18,70	52,70	
ES			15,80	15,25	31,05	
FI			27,00	18,70	45,70	
FR		n/a	27,57	16,39	43,96	89,00
HU			28,50	21,26	49,51	
IE		271,34		18,70		
IT		n/a	23,00	17,36	40,36	22,08 (*)
LT*	84,00	24,33	n/a	17,36		
LU			10,00	15,00	23,00	18,00
LV	26,00	36,66	n/a	17,36	n/a	
MT	18,34	18,34	na	15,25	na	na
NL			5,00	15,97	20,97	
PL	254,20	58,02	n/a	18,70	18,70	
PT			15	18,70	33,70	
RO	275,21	64,00	-	19,35	-	-
SE	1240,00	135,38	n/a	20,00	n/a	n/a
SI		n/a	5,00	16,67	21,67	
SK		75,56	n/a	20,00	n/a	n/a
UK	193,29	224,86	0	16,67	16,67	n/a

This table has been modified in order to take account of the new provisions contained in Council Directive 2011/64/EU of 21 June 2011 (Codification).

TIRSP = Tax included retail selling price (Retail selling price, **all** taxes included)

(*) for cigarillos

Additional comments to this table

Specific excise per 1000 items: BG, CZ, DE, DK, LV, MT, PL, SE, SK, RO.

Specific excise per kg: CY, LT.

Minimum duty per 1000 items: BE, AT.

BE: Minimum tax applicable as of 1 February 2012.

CY: ** VAT rate valid as from 1st March 2012

DE: Dynamic total tax for TIRSP as of 1 January 2012: 5,,760 Cent per piece minus the VAT of the taxed cigar/cigarillo.

IT: * from 20/01/2012 € 21,85

LT: * Till 1 March 2012 it was applied EUR 23,17 excise duty rate per kilogram of cigars and cigarillos

LU: Data applicable as of 1st February 2012

SK: Only the specific excise is set per 1000 items.

New specific excise (75,56 euro/1 000 items) as of 1 February 2012. From 1 January to 31 January 2012 specific excise 72,86 euro/1 000 items.

Fine Cut Smoking Tobacco (intended for the rolling of cigarettes) *Situation as at 1 July 2012*

	Specific Excise per kg		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Current WAP per kg		Minimum duty Article 14(1) of Dir. 2011/64/EU
	NatCurr	EUR	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	NatCurr	EUR	EUR/kg
MS	1	2	3	4	5	6	7	8
AT		n/a	54,00	16,67	70,67		104,80	60,00
BE		11,00	31,50	17,36	48,86		86,59	45,24
BG	152,00	77,72	n/a	16,67	n/a			
CY		60,00		* 17,00				
CZ	1400,00	56,27	n.a.	16,67	n.a.			
DE		43,31	14,41	15,97	30,38		122,23	*
DK	772,50	87,67	n/a	20,00	20,00			
EE		55,79	n/a	16,67	n/a			n/a
EL			67,00	18,70	85,70		158,16	118,62
ES		8,00	41,50	15,25	56,75		124,91	75,00
FI		16,50	52,00	18,70	70,70		122,65	87,50
FR		n/a	58,57	16,39	74,96		184,04	115,00
HU			52,00	21,26	73,26	17391,29	59,05	37,86
IE		228,97		18,70				
IT		n/a	58,50 (*)	17,36	75,86			95,65 (**)
LT	139,00	40,26	n/a	17,36	n/a			
LU		6,20	32,60	15,00	54,00		65,46	27,50
LV	34,00	47,94	n/a	17,36	n/a			
MT	81,81	81,81	na	15,25	na			na
NL		51,72	11,97	15,97	27,97		123,44	66,50
PL	115,86	26,44	31,41	18,70	50,11	354,79	80,97	
PT			61,40	18,70	80,10		94,58	75,00
RO	348,31	81,00	-	19,35	-	-	-	-
SE	1718,00	187,57	n/a	20,00	n/a	n/a	n/a	n/a
SI		45,00	n/a	16,67	n/a			
SK		69,44	n/a	20,00	n/a		n/a	n/a
UK	151,90	176,71	0	16,67	16,67	n/a	n/a	n/a

This table has been modified in order to take account of the new provisions contained in Council Directive 2011/64/EU of 21 June 2011 (Codification).

TIRSP = Tax included retail selling price (Retail selling price, **all** taxes included)
WAP = Weighted average price

Additional comments to the tables on pages 12-13

Calculation of the WAP:
$$\frac{\text{Total value of fine-cut tobacco released for consumption (TIRSP) in 2011}}{\text{Total quantity of fine-cut tobacco released for consumption in 2011}}$$

BE: Minimum tax applicable as of 1 February 2012.
CY: * VAT rate valid as from 1st March 2012
DE: Dynamic total tax for TIRSP as of 1 January 2012: 84,89 EUR per kg minus the VAT of the taxed fine cut smoking tobacco.
IT: Figures do not include pipe tobacco.
IT: (*) from 16.01.2012- 58,5%
(**) from 16.01.2012 €95,65
LU: Data applicable as of 1 February 2012
SK: Only the specific excise is set per kg.
New specific excise (69,44 euro/kg) as of 1 February 2012. From 1 January to 31 January 2012 specific excise 66,99 euro/kg.

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

Indication of excise duty rates (specific and ad valorem) and VAT rates applicable in the year 2011
- only if different to the rates indicated in the table on page 12 -

	Rates applicable as from x/x/2011 until x/x/2011	Specific excise		Ad valorem excise in %	VAT in %
		NatCurr	EUR	(as % of TIRSP)	(as % of TIRSP)
MS	Period	1	2	3	4
AT	1/1 – 31/12/2011		- -	50,00	16,67
BE	1/1 – 31/12/2011		7,96	31,50	17,36
BG					
CY					
CZ	1/1 – 1/12/2011	1340,00	54,87	n.a.	16,67
DE	1/1 – 30/4/2011		34,06	18,57	15,97
DK					
EE					
EL					
ES					
FI	1/1 - 31/12/2011		10,00	52,00	18,70
FR					
HU	1/1 – 31/12/2011			52,00	20,00
IE	1/1 – 6/12/2011		220,30		17,36
IT	From 17/9/2011				17,36
LT					
LU					
LV	1/1-30/06/2011	29,00	40,89	n/a	18,03
MT		*) 75,40	75,40	na	15,25
NL	1/1 – 1/3/2011		39,48	16,33	15,97
PL	1/1 – 31/12/2011	102,32	25,99	31,41	18,70
PT	1/1 – 31/12/2011			*) 60,00	18,70
RO	1/1 – 31/12/2011	345,51	81,00	-	19,35
SE	1/1 – 31/12/2011	1560,00	170,32	n/a	20,00
SI	1/1 – 31/12/2011		40,00		16,67
SK					
UK					

MT: Rates applicable as from 1/1/2011 until 14/11/2011

PT: *) From 1/1/2012 Ad valorem excise in % = 61,40 and VAT in % = 18,70

Rates applicable as from x/x/2011 until x/x/2011	Specific excise		Ad valorem excise in %	VAT in %
	NatCurr	EUR	(as % of TIRSP)	(as % of TIRSP)
Period	5	6	7	8
1/5 – 31/12/2011		41,65	14,30	15,97
1/7- 31/12/2011	34,00	47,94	n/a	18,03
	81,81	81,81	na	15,25
1/3 – 1/7/2011		43,10	17,34	15,97
	-	-	-	-

Other smoking tobaccos

Situation as at 1 July 2012

	Specific Excise		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Minimum duty Article 14(1) of Dir. 2011/64/EU
	NatCurr	EUR	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	EUR/kg
MS	1	2	3	4	5	6
AT		n/a	34,00	16,67	50,67	
BE		11,00	31,50	17,36	48,86	45,24
BG	152,00	77,72	n/a	16,67	n/a	
CY		60,00		* 17,00		
CZ	1400,00	56,27	n.a.	16,67	n.a.	
DE		15,66	13,13	15,97	29,10	22,00
DK	722,50	80,96	n/a	20,00	20,00	
EE		55,79	n/a	16,67	n/a	n/a
EL			67,00	18,70	85,70	205,61
ES			28,40	15,25	43,65	
FI		13,50	48,00	18,70	66,70	
FR		n/a	52,42	16,39	68,81	60,00
HU			32,50	21,26	53,76	37,86
IE		188,24		18,70		
IT		n/a	24,78	17,36	42,14	
LT	139,00	40,26	n/a	17,36		
LU		6,20	32,60	15,00	54,00	27,50
LV	34,00	47,94	n/a	17,36	n/a	
MT	26,10	26,10	na	15,25	na	na
NL		50,45	13,00	15,97	28,97	65,54
PL	115,86	26,44	31,41	18,70	50,11	
PT			50,00	18,70	68,70	
RO	348,31	81,00	-	19,35	-	-
SE	1718,00	187,57	n/a	20,00	n/a	n/a
SI		25,00	n/a	16,67	n/a	
SK		69,44	n/a	n/a	n/a	n/a
UK	84,98	98,86	0	16,67	16,67	n/a

This table has been modified in order to take account of the new provisions contained in Council Directive 2011/64/EU of 21 June 2011 (Codification).

TIRSP = Tax included retail selling price (Retail selling price, **all** taxes included)

Additional comments to this table

BE: Minimum tax applicable as of 1 February 2012.

CY: * VAT rate valid as from 1st March 2012

FI: Other tobacco products: 60 % of TIRSP

IT: Figures refer to snuff and chewing tobaccos.

LU: Data applicable as of 1 February 2012

NL: As of 1 April 2012: WAP: € 123,44/kg; Specific excise: € 51,72/kg; Ad valorem excise: 11,97%; Minimum excise duty: € 66,50/kg.

SK: Only the specific excise is set per kg.

New rate (69,44 euro/kg) as of 1 February 2012 From 1 January to 31 January 2012 specific excise 66,99 euro/kg.

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

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