



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



EXCISE DUTY TABLES



Last report of 1998 (December 1998)

(Incorporates all amendments received up to the end of December 1998)

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Modifications since last update:

16 November - The Netherlands - Manufactured tobacco pages 33 (+35), 37, 38

2 December - Ireland - A) + B)...

A) Mineral Oils - LPG and Methane/Propellant page 26 + note page 27

B) Manufactured Tobacco - all categories (pages 33, 34, 36, 37, 38)

As soon as possible you will receive the first Excise Duty Tables version of 1999. As the exchange rates used for the calculation of the excise duty rates is from 1 October, these rates will still be calculated in ECU.

The only value in Euro will be found on page 40 - the exchange rates used for the calculation of revenues.

.....
.....
Jag önskar Eder alla ett riktigt gott och lyckligt år 1999!
To all of you I wish a very happy year 1999!
A vous tous je souhaite une très heureuse année 1999.
Ich wuensche Ihnen allen ein glueckliches neues Jahr!

Tove Mogensen

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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 .

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

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

To this end, it is vital that all changes to duty structures or rates are advised by Member States to the Commission as soon as possible so that they may be incorporated in the tables with the least possible delay. All details should be sent to Mrs Tove Mogensen:
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THE LAST UPDATE SITUATION OF 1998

- 1 January 1998 All Member States
- 17 March 1998 UK (GB) - Mineral Oils
- “_“ “_“ “_“ UK (GB) - Alcoholic Beverages
- 1 April 1998 PT - Mineral Oils
- 1 June 1998 DE - Alcoholic Beverages (Ethyl alcohol)
- “_“ “_“ “_“ DE - Manufactured Tobacco (Cig + cigars/cig + other...)
- 2 “_“““_“ “_“ PT - Mineral Oils
- 1 July 1998 DK - Mineral Oils
- “_“ “_“ “_“ BE - Manufactured Tobacco (Cigarettes)
- 1 August 1998 SE - Manufactured Tobacco (Cigarettes)
- 20 “_“““_“ “_“ PT - Alcoholic Beverages
- 20 “_“““_“ “_“ PT - Manufactured Tobacco (Cigarettes)
- 27 “_“““_“ “_“ LU - Manufactured Tobacco (Cigarettes)
- 1 September 1998 FI - Mineral Oils
(Gas oil ind + heating - Heavy fuel oil/Kerosene ind + heating)
- 24 “_“““_“ “_“ EL - Mineral Oils
(Petrol - normal rates under suspension from 24 Sept. up to 31 Dec. 1999)
- 1 October 1998 PT - Mineral Oils
(Leaded petrol, Gas Oil, Kerosene “heating”, LPG and Methane)
- 15 “_“““_“ “_“ EL - Mineral Oils
(Gas Oil - winter period rates - see footnote on page 20)
- 16 November 1998 NL - Manufactured Tobacco
(Cigarettes, Fine cut smoking tobacco, Other smoking tobaccos)
- 2 December 1998 IE - Mineral Oils (LPG and Methane)
- “_“ “_“ “_“ “_“ IE - Manufactured Tobacco (all categories)
- ... ♠and... Minor modifications, some of them cosmetic, added up to the end of December 1998 ♠...

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ECU Exchange Rate

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Value of National Currency in ECU at 1 October 1997		
Member State	National Currency	Currency value
AT	OS	13,836
BE	BFR	40,5716
DE	DM	1,9661
DK	DKR	7,48506
EL	DRA	310,688
ES	PTA	166,096
FI	FMK	5,88552
FR	FF	6,60476
GB	UKL	0,688094
IE	IRL	0,76385
IT	LIT	1927,96
LU	LFR	40,5716
NL	HFL	2,21447
PT	ESC	200,486
SE	SKR	8,41979

ALCOHOLIC BEVERAGES

Alcoholic Beverages

		Standard rates					Reduced rates															
		CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.) (Article 2 Directive 92/83/EEC)					"Independent small breweries" (Yearly production limited to 200.000 hl.) (Article 4.1 Directive 92/83/EEC)			"Low alcohol" (Not exceeding 2,8% .) (Article 5.1 Directive 92/83/EEC)												
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)		0,748 ECU per hl/degree Plato of finished product. (Article 6 Directive 92/84/EEC)			1,87 ECU per hl/degree of alcohol of finished product. (Article 6 Directive 92/84/EEC)		Rate may not be set more than 50% below the standard national rate. (Article 4.1 Directive 92/83/EEC)			(Article .1 Directive 92/83/EEC)												
MS	Nat Curr	Excise duty/hl/°Plato		VAT %	Excise duty/hl/°alc.		VAT %	Excise duty/hl/°Plato		VAT %	Excise duty/hl/°alc.		V									
		NatCurr	ECU		NatCurr	ECU		NatCurr	ECU		NatCurr	ECU										
AT	OS	20,00	1,45	20,00				<12500 hl	12,00	0,87	20,00											
BE	BFR	69,00	1,70	21,00				<25000 hl	14,00	1,01	20,00											
								<37500 hl	16,00	1,16	20,00											
								<= 50000 hl	18,00	1,30	20,00											
								<= 12500 hl	60,00	1,48	21,00											
								<= 25000 hl	62,00	1,53	21,00											
DE	DM	1,54	0,78	16,00				<= 50000 hl	64,00	1,58	21,00											
								<= 75000 hl	66,00	1,63	21,00											
								<= 200000 hl	68,00	1,68	21,00											
								<= 10000 hl	0,77	0,39	16,00											
								<= 20000 hl	0,92	0,47	16,00											
DK	DKR	<= 11° Plato	268,50	35,87	25,00			<= 200000 hl	1,16	0,59	16,00	0,5%-2,8%	0,00	0,00	25,							
								from	16,36	2,19	25,00											
								to	22,72	3,04	25,00											
								> :1° <= 14° Plato	345,75	46,19	25,00											
								> 14° <= 18° Plato	460,75	61,56	25,00											
EL	DRA	384	1,24	18,00																		
															> 18° <= 22° Plato	510,25	68,17	25,00				
															>22° Plato	27,00	3,61	25,00				
ES	PTA	128	0,77	16,00																		
FI	FMK																					
															<=2000 hl	119,00	20,22	22,00	0,5%-2,8%	10,00	1,70	22,
															<= 20000 hl	136,00	23,11	22,00				
FR	FF																					
															<=55000 hl	153,00	26,00	22,00	0,5%-2,8%	8,50	1,29	20,
FR	FF				>2,8%	17,00	2,57	20,60														

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

Alcoholic Beverages

		Standard rates						Reduced rates							
		CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.) (Article 2 Directive 92/83/EEC)						"Independent small breweries" (Yearly production limited to 200.000 hl.) (Article 4.1 Directive 92/83/EEC)			"Low alcohol" (Not exceeding 2,8% .) (Article 5.1 Directive 92/83/EEC)				
Minimum excise duty adopted by the Council on 19-10-1992 (Dir92/84/EEC)		0.748 ECU per hl/degree Plato of finished product. (Article 6 Directive 92/84/EEC)			1.87 ECU per hl/degree of alcohol of finished product. (Article 6 Directive 92/84/EEC)			Rate may not be set more than 50% below the standard national rate. (Article 4.1 Directive 92/83/EEC)							
MS	Nat Curr	Excise duty/hl/°Plato		VAT %	Excise duty/hl/°alc.		VAT %	Excise duty/hl/°Plato		VAT %	Excise duty/hl/°alc.		V		
		NatCurr	ECU		NatCurr	ECU		NatCurr	ECU		NatCurr	ECU			
GB	UKL				11,50	16,71	17,50				0,5%-1,2%	0,00	0,00	1	
IE	IRL				15,65	20,49	21,00								
IT	LIT	2710	1,41	20,00											
LU	LFR	32	0,79	15,00											
NL	HFL	<= 7° Plato	20,00	9,03	17,50				<= 50000 hl	16	0,39	15,00			
		> 7° <= 11° Plato	35,20	15,90	17,50			<= 200000 hl	18	0,44	15,00				
		> 11° <= 15° Plato	46,90	21,18	17,50			<= 7° Plato	18,50	8,35	17,50				
								>7°<=11° Plato	32,16	14,52	17,50				
PT	ESC	>11°<= 15° Plato	43,38	19,59	17,50			>11°<= 15° Plato	43,38	19,59	17,50				
		>15° Plato	54,25	24,50	17,50			Plato							
		>15° Plato	54,25	24,50	17,50			>15° Plato	54,25	24,50	17,50				
		<=8°Plato	1410,00	7,03	17,00							0,5%-2,8%	1100,00	5,49	2
		>8° <=11°Plato	2250,00	11,22	17,00							>0,5% <=1,2%	1125,00	5,61	1
SE	SKR				>2,8%	147,00	17,46	25,00							

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

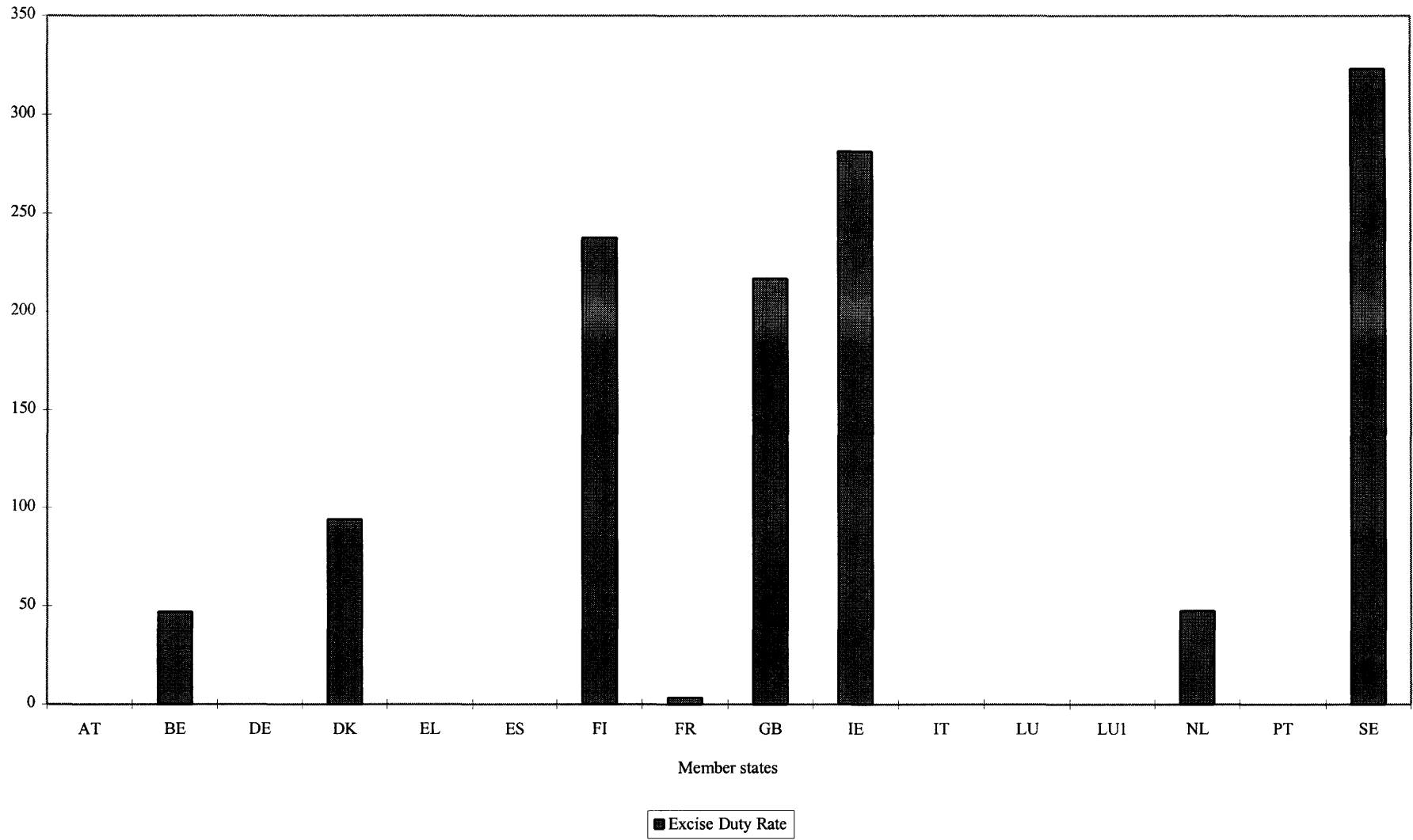
Alcoholic Beverages

		Standard rates						Reduced rate			
		Still Wine			Sparkling Wine			Still Wine - Sparkling Wine			
		(Article 8.1 of Directive 92/83/EEC)			(Article 8.2 of Directive 92/83/EEC)			(Article 9.3 of Directive 92/83/EEC)			
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		0 ECU per hectolitre of product.			0 ECU per hectolitre of product.			0 ECU per hectolitre of product.			
		(Article 5 of Directive 92/84/EEC)			(Article 5 of Directive 92/84/EEC)			(Article 5 of Directive 92/84/EEC)			
MS	Nat Curr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	
		NatCurr	ECU		NatCurr	ECU		NatCurr	ECU		
AT	OS	0,00	0,00	20,00	2000,00	144,55	20,00	1000,00	72,28	20,00	
BE	BFR	1900,00	46,83	21,00	6500,00	160,21	21,00	600,00	14,79	21,00	
DE	DM	0,00	0,00	16,00	266,00	135,29	16,00	Spark < 6%	100,00	50,86	16,00
DK	DKR	705,00	94,19	25,00	1055,00	140,95	25,00	Still 1,2%-6%vol	450,00	60,12	25,00
EL	DRA	0	0,00	8,00	0	0,00	18,00	Spark 1,2%-6%vol	800,00	106,88	25,00
ES	PTA	0	0,00	16,00	0	0,00	16,00		0	0,00	16,00
FI	FMK	1400,00	237,87	22,00	1400,00	237,87	22,00	>1,2%<2,8%	27,00	4,59	22,00
								>2,8%<5,5%	800,00	135,93	22,00
								>5,5%<8,0%	1100,00	186,90	22,00
FR	FF	22,00	3,33	20,60	54,80	8,30	20,60				
GB	UKL	149,28	216,95	17,50	213,27	309,94	17,50	Still>1,2% <=4%	46,01	66,87	17,50
								Still>4% <=5,5%	63,26	91,94	17,50
								Spark>5,5%< 8,5%	161,20	234,27	17,50
IE	IRL	215,01	281,48	21,00	430,02	562,96	21,00	<5.5%	71,66	93,81	21,00
IT	LIT	0	0,00	20,00	0	0,00	20,00				
LU	LFR	<=13%vol	0	12,00	0	0,00	15,00				
		>13%vol	0	15,00							
NL	HFL	107,50	48,54	17,50	366,50	165,50	17,50	Still	53,75	24,27	17,50
PT	ESC	0	0,00	5,00	0	0,00	17,00	Sparkling	69,50	31,38	17,50

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 ECU per hectolitre of product.			0 ECU per hectolitre of product.		0 ECU per hectolitre of product.				
		(Article 5 of Directive 92/84/EEC)			(Article 5 of Directive 92/84/EEC)		(Article 5 of Directive 92/84/EEC)				
MS	Nat Curr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	
		NatCurr	ECU		NatCurr	ECU		NatCurr	ECU		
SE	SKR	2720,00	323,05	25,00	2720,00	323,05	25,00	Still&Spark <2,25%	0,00	0,00	25,00
								Still&Spark 2,25%-4,5%	934,00	110,93	25,00
								Still&Spark 4,5%-7%	1380,00	163,90	25,00
								Still&Spark 7%-8,5%	1898,00	225,42	25,00

Still wine

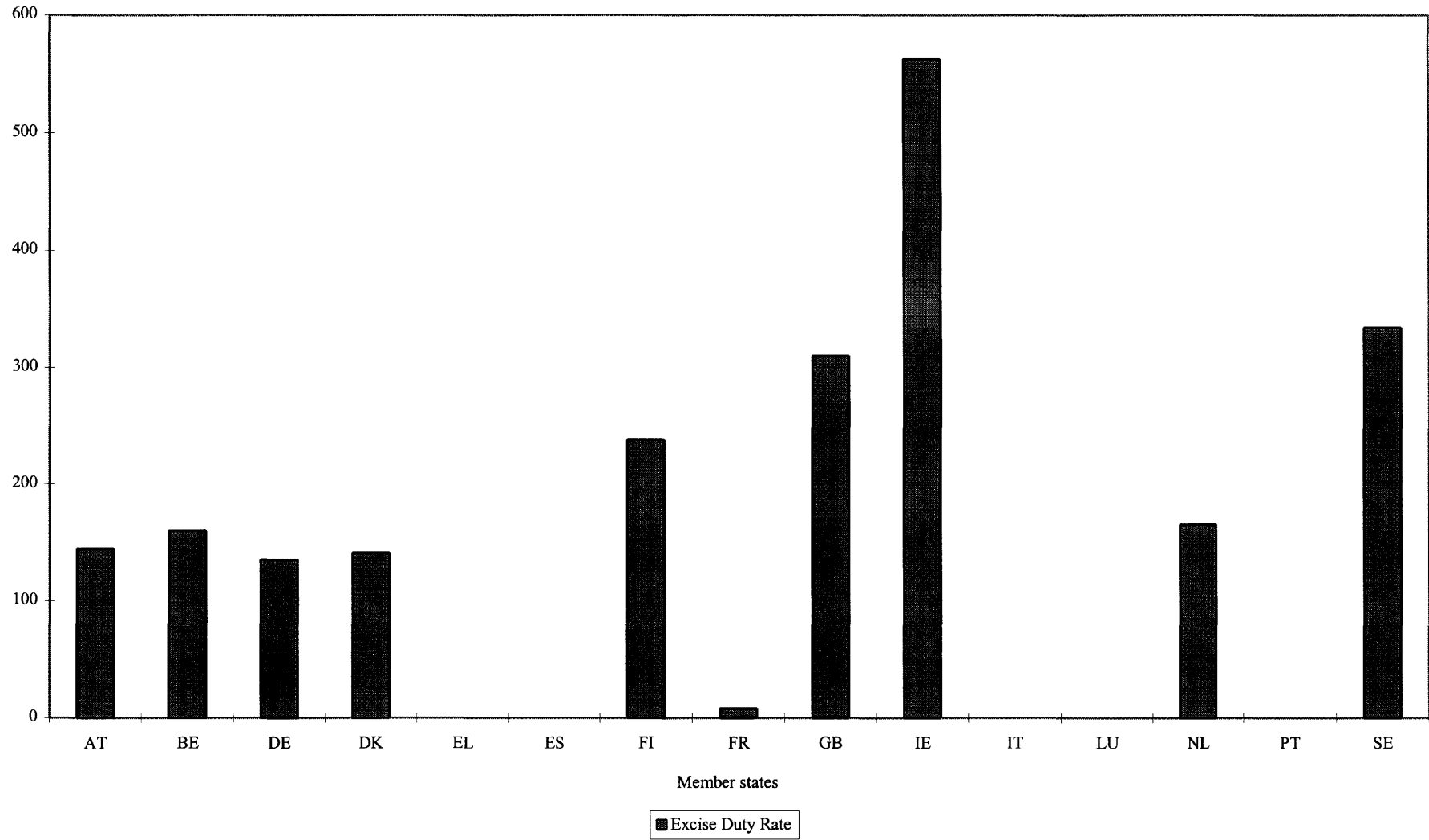


Minimum excise duty: 0 ECU per hectolitre of product

Sparkling Wine

values in Ecu at 01/10/97

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Minimum excise duty: 0 ECU 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 ECU per hectolitre of product. (Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)			0 ECU per hectolitre of product. (Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)			0 ECU per hectolitre of product. (Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)					
MS	Nat Curr	Excise duty per hectolitre			VAT %	Excise duty per hectolitre			VAT %	Excise duty per hectolitre			VAT %
		NatCurr	ECU			NatCurr	ECU			NatCurr	ECU		
AT	OS	0	0,00	20,00	2000,00	144,55	20,00	Sparkling	1000,00	72,28	20,00		
BE	BFR	1900,00	46,83	21,00	6500,00	160,21	21,00		600,00	14,79	21,00		
DE	DM	0,00	0,00	16,00	266,00	135,29	16,00	Sparkling < 6%	100,00	50,86	16,00		
DK	DKR	705,00	94,19	25,00	1055,00	140,95	25,00	Still 1,2-6%vol	450,00	60,12	25,00		
EL	DRA	0	0,00	18,00	0	0,00	18,00	Sparkling 1,2-6%vol	800,00	106,88	25,00		
ES	PTA	0	0,00	16,00	0	0,00	16,00		0	0,00	18,00		
FI	FMK	1400,00	237,87	22,00	1400,00	237,87	22,00	>1,2%<2,8%	27,00	4,59	22,00		
FR	FF	22,00	3,33	20,60	22,00	3,33	20,60	>2,8%<5,5%	800,00	135,93	22,00		
GB	UKL	149,28	216,95	17,50	213,27	309,94	17,50	>5,5%<8,0%	1100,00	186,90	22,00		
IE	IRL	215,01	281,48	21,00	430,02	562,96	21,00	Still >1,2%<=4%	46,01	66,87	17,50		
IT	LIT	0	0,00	20,00	0	0,00	20,00	Still >4%<=5,5%	63,26	91,94	17,50		
LU	LFR	0	0,00	15,00	0	0,00	15,00	Sparkling >5,5%<8,5%	161,20	234,27	17,50		
NL	HFL	107,50	48,54	17,50	366,50	165,50	17,50	Cider&Perry>1,2%<7,5%	25,27	36,72	17,50		
PT	ESC	0	0,00	17,00	0	0,00	17,00	Cider&Perry>7,5%<8,5%	37,92	55,11	17,50		
SE	SKR	2720,00	323,05	25,00	2720,00	323,05	25,00	Spark Cid&Perr>5,5%<8,5%	45,05	65,47	17,50		
								<=6% vol	35,03	45,86	21,00		
								>6% <8,5% vol	151,59	198,46	21,00		
								Still	53,75	24,27	17,50		
								Sparkling	69,50	31,38	17,50		
									0	0,00	17,00		
								Still&Sparkl <2,25%	0	0,00	25,00		
								Still&Sparkl 2,25%-4,5%	934,00	110,93	25,00		
								Still&Sparkl 4,5%-7%	1380,00	163,90	25,00		
								Still&Sparkl 7%-8,5%	1898,00	225,42	25,00		

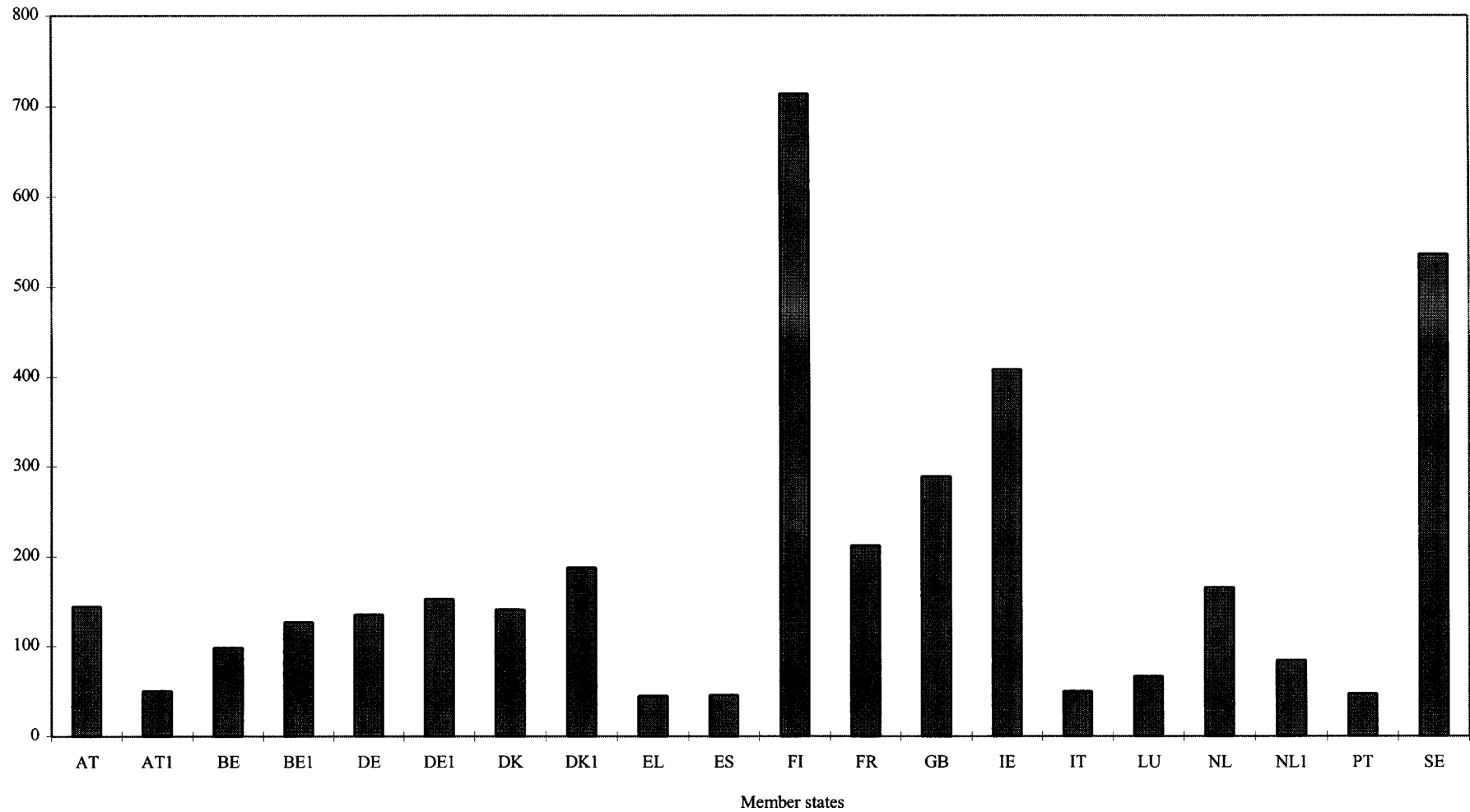
Intermediate products

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 ECU 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	Nat Curr	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	ECU		NatCurr	ECU	
AT	OS	700,00	50,59	20,00			
		Sparkling	2000,00	144,55	20,00		
BE	BFR	4000,00	98,59	21,00	3000,00	73,94	21,00
		Sparkling	5149,00	126,91	21,00		
DE	DM	300,00	152,59	16,00	200,00	101,72	16,00
		Sparkling	266,00	135,29	16,00		
DK	DKR	1055,00	140,95	25,00	705,00	94,19	25,00
		Sparkling	1405,00	187,71	25,00		
EL	DRA	13981	45,00	18,00	0	0,00	18,00
ES	PTA	7625	45,91	16,00	4575	27,54	16,00
FI	FMK	4200,00	713,62	22,00	2550,00	433,27	22,00
FR	FF	1400,00	211,97	20,60			
GB	UKL	199,03	289,25	17,50	140,44	204,10	17,50
IE	IRL	311,97	408,42	21,00	215,01	281,48	21,00
IT	LIT	96000	49,79	20,00			
LU	LFR	2700	66,55	15,00	1900	46,83	15,00
NL	HFL	Still	187,00	84,44	17,50	132,75	59,95
		Sparkling	366,50	165,50	17,50		
PT	ESC	9500,00	47,38	17,00			
SE	SKR	Still&Spark	4517,00	536,47	25,00	2720,00	323,05

EL, FR: Reduced rate for "Vin doux naturel": Greece = DRA 6990 (ECU 22,50), France = FF 350 (ECU52,99) (Article 18.4 Directive 92/83/EEC).

Intermediate Products



Minimum excise duty: 45 ECU 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)										
MS	Nat Curr	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	ECU		NatCurr	ECU		NatCurr	ECU	
AT	OS	10000,00	722,75	20,00				*5400,00	390,29	20,00
BE	BFR	67000,00	1651,40	21,00						
DE	DM	2550,00	1296,98	16,00				1428,00	726,31	16,00
DK	DKR	27500,00	3673,99	25,00						
EL	DRA	298260	960,00	18,00		*149130	480,00	18,00		
ES	PTA	114000	686,35	16,00				99760	600,62	16,00
FI	FMK	others	30000,00	5097,26	22,00	>1,2% <2,8%	*1000,00	169,91	22,00	
						>2,8% <10%	*26500,00	4502,58	22,00	
FR	FF	9510,00	1439,87	20,60						
GB	UKL	1956,00	2842,63	17,50		*5474,00	828,80	20,60		
IE	IRL	2175,00	2847,42	21,00	>5,5%	1565,00	2048,83	21,00		
IT	LIT	1249600	648,15	20,00						
LU	LFR	42000	1035,21	15,00						
NL	HFL	3315,00	1496,97	17,50						
PT	ESC	163200,00	814,02	17,00		*81600,00	407,01	12,00	81600,00	407,01
SE	SKR	50141,00	5955,14	25,00						

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

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

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

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

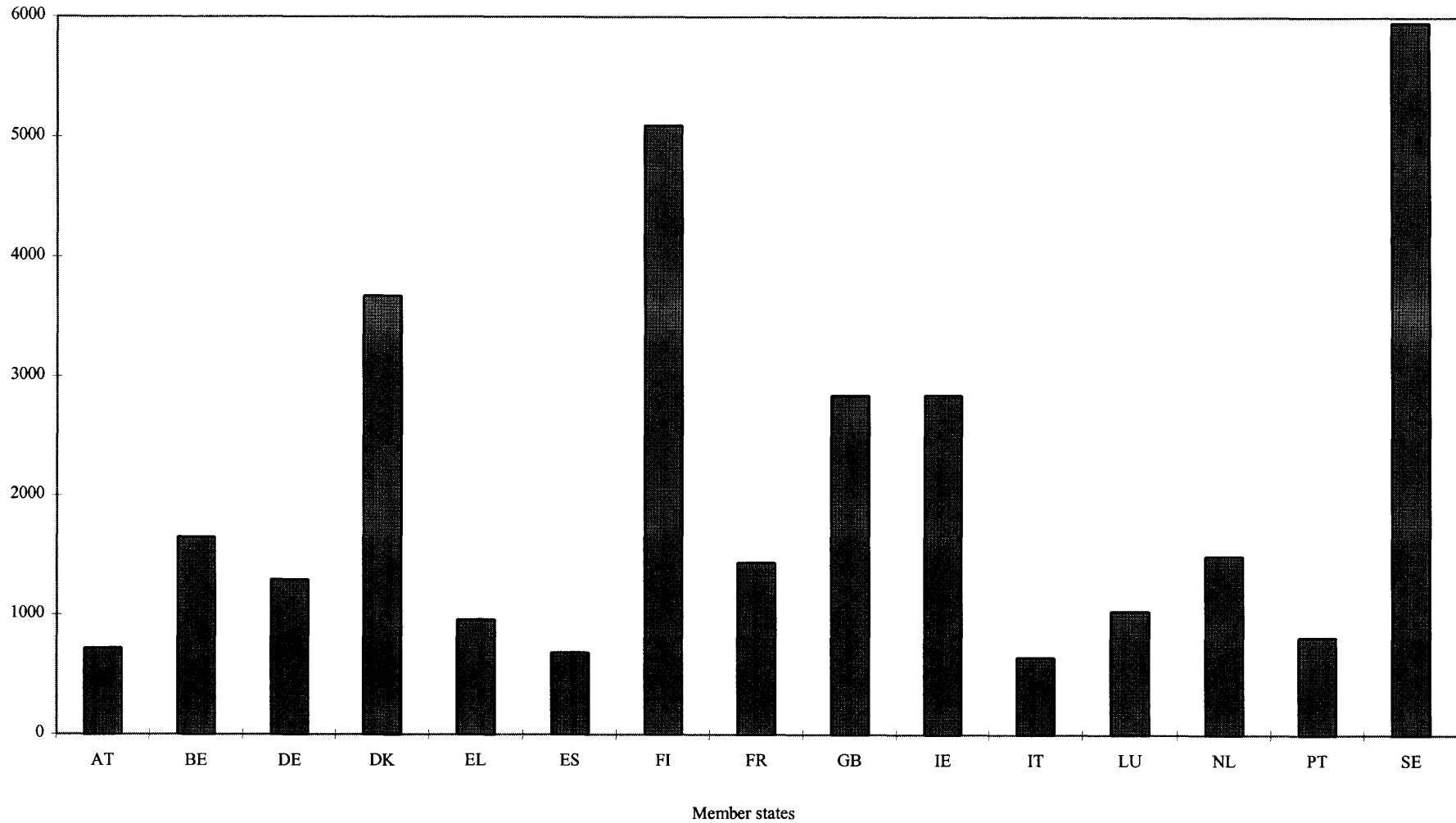
FR: Plus a levy of 8.40 FF per litre (840 FF/hl =127,18 ECU/hl) on drinks of a strength exceeding 25% to the benefit of the National Sickness Insurance scheme.

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

Ethyl Alcohol

values in Ecu at 01/10/97

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Minimum excise duty: 550 ECU per hectolitre of pure alcohol

■ Excise Duty Rate

National tax - Alcoholic Beverages

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Member State	Tax			Description
	Tax type	Nat. Curr.	ECU	
*Finland	FMK			
Parafiscal tax	4,00	0,68	per litre of finished product	Additional duty on the retail containers of alcohol. Not levied if the container is refillable according to rules by the Ministry of the Environment.
France	FF			
Parafiscal tax	20,00	3,03	per hectolitre of pure alcohol	CFCPC tax (Comité des Fruits à Cidre et Produits Cidricoles) for Calvados, 'eaux-de-vie' from cider and perry, pommeau and aperitifs containing cider and perry.
	1,10	0,17	per hectolitre	CFCPC tax (Comité des Fruits à Cidre et Produits Cidricoles) for Calvados, 'eaux-de-vie' from cider and perry, pommeau and aperitifs containing cider and perry.
	25,00	3,79	per hectolitre of pure alcohol	BNICE tax (Bureau National Interprofessionnel du Calvados, du pommeau et des eaux de vie de cidre et de poiré) for 'eaux-de-vie' with regulated appellation of origin "Calvados" and "Calvados du pays d'Auge".
	12,40	1,88	per hectolitre of pure alcohol	BNICE tax (Bureau National Interprofessionnel du Calvados, du pommeau et des eaux de vie de cidre et de poiré) on pommeau, 'eaux-de-vie' from cider and perry with the regulated appellation of origin "Normandie", "Bretagne" and "Maine".
	4,83	0,73	per hectolitre of wine	Tax to the benefit of wine producers' organisations (d'organismes interprofessionnels du vin ou du comité interprofessionnel des vins doux naturels et vins de liqueur à appellations contrôlées, CIV).
	0,77	0,12	per hectolitre of wine	Tax on 'other wines' to the benefit of ANDA (Association Nationale pour le Développement Agricole).
	2,60	0,39	per hectolitre of wine	Tax on "vins à appellation d'origine contrôlée" to the benefit of ANDA (Association Nationale pour le Développement Agricole).
	1,69	0,26	per hectolitre of wine	Tax on "vins délimités de qualité supérieure" to the benefit of ANDA (Association Nationale pour le Développement Agricole).
	1,50	0,23	per decilitre	Tax on mixed beverages (alcoholic beverages mixed with non-alcoholic beverages).

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

MINERAL OILS

Petrol and Gas Oil

Mineral oils

		Petrol						Gas Oil								
		Leaded Petrol			Unleaded Petrol			Used as propellant			Used for ind./comm. purposes			Used for heating purposes		
		CN 2710 00 26, CN 2710 0034 CN 2710 00 36 (Article 3 of Directive 94/74/EC)			CN 2710 00 27, CN 2710 00 29 CN 2710 00 32 (Article 3 of Directive 94/74/EC)			CN 2710 00 69 (Article 3 of Directive 94/74/EC)			CN 2710 00 69 (Article 3 of Direct. 94/74/EC)			CN 2710 00 69 (Article 3 of Direct. 94/74/EC)		
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/82/EEC)		337 ECU per 1000 litres. (Article 3 of Directive 92/82/EEC)			287 ECU per 1000 litres (Article 4 of Directive 92/82/EEC)			245 ECU per 1000 litres (Article 5.1 of Directive 92/82/EEC)			18 ECU per 1000 litres. (Article 8.3 of Dir. 92/81/EEC) (Article 5.2 of Dir. 92/82/EEC)			18 ECU per 1000 litres. (Article 5.3 of Dir.92/82/EEC)		
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	ECU		NatCurr	ECU		NatCurr	ECU		NatCurr	ECU		NatCurr	ECU	
AT	OS	6600,00	477,02	20,00	5610,00	405,46	20,00	3890,00	281,15	20,00	3890,00	281,15	20,00	950,00	68,66	20,00
BE	BFR	22260,00	548,66	21,00	19910,00	490,74	21,00	11700,00	288,38	21,00	750,00	18,49	21,00	210,00	5,18	21,00
DE	DM	1080,00	549,31	16,00	980,00	498,45	16,00	620,00	315,35	16,00	80,00	40,69	16,00	80,00	40,69	16,00
DK	DKR	3957,00	528,65	25,00	3312,00	442,48	25,00	2278,00	304,34	25,00	1960,00	261,85	25,00	1960,00	261,85	25,00
EL	DRA	119000	383,02	18,00	<=96,5oct.I.O 103000 331,52 18,00 >=96,5oct.I.O 113000 363,71 18,00			77000 247,84 18,00			77000 247,84 18,00			20000 64,37 18,00		
ES	PTA	66161	398,33	16,00	<=97oct.I.O 60750 365,75 16,00 > 97 oct.I.O 65855 396,49 16,00			44107 265,55 16,00			12865 77,46 16,00			12865 77,46 16,00		
FI	FMK	norm 3783,00 642,76 22,00 envm 3733,00 634,27 22,00 friend			norm 3333,00 566,31 22,00 envm friend 3283,00 557,81 22,00			norm 1935,00 328,77 22,00 envm friend 1785,00 303,29 22,00			379,00 64,39 22,00			379,00 64,39 22,00		
FR	FF	4115,10	623,05	20,60	3842,30	581,75	20,60	2407,90	364,57	20,60	510,10	77,23	20,60	510,10	77,23	20,60
GB	UKL	492,60	715,89	17,50	ordin unl 439,90 639,30 17,50 super unl 487,60 708,62 17,50			norm 449,90 653,84 17,50 low sulph 429,90 624,77 17,50			28,20 40,98 17,50			28,20 40,98 17,50		

DK: Includes CO2 tax.

FI: Includes CO2 tax.

EL: "Leaded" and "Unleaded Petrol": Diminished rates of duty valid from 24 Sept. 98 up to 31 Dec. 1999. Normal rates are under suspension.

"Gas Oil...heating": Normal rate of duty DRA 42 000 during the winter period, starting 1 Nov. each year and ending 10 April the year after.

For the winter period that started 15 Oct. 1998 and that will end 30 April 1999 the rate of duty has been diminished to DRA 20 000*.

...Petrol and Gas Oil...

Mineral oils

		Petrol							Gas Oil									
		Leaded Petrol			Unleaded Petrol				Used as propellant			Used for ind./comm. purposes			Used for heating purposes			
		CN 2710 00 26, CN 2710 0034 CN 2710 00 36			CN 2710 00 27, CN 2710 00 29 CN 2710 00 32				CN 2710 00 69			CN 2710 00 69			CN 2710 00 69			
		(Article 3 of Directive 94/74/EC)			(Article 3 of Directive 94/74/EC)				(Article 3 of Directive 94/74/EC)			(Article 3 of Direct. 94/74/EC)			(Article 3 of Directive 94/74/EC)			
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/82/EEC)		337 ECU per 1000 litres.			287 ECU per 1000 litres				245 ECU per 1000 litres			18 ECU per 1000 litres.			18 ECU per 1000 litres.			
		(Article 3 of Directive 92/82/EEC)			(Article 4 of Directive 92/82/EEC)				(Article 5.1 of Directive 92/82/EEC)			(Article 8.3 of Dir. 92/81/EEC) (Article 5.2 of Dir. 92/82/EEC)			(Article 5.3 of Dir.92/82/EEC)			
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %		
		NatCurr	ECU		NatCurr	ECU		NatCurr	ECU		NatCurr	ECU		NatCurr	ECU			
IE	IRL	361,36	473,08	21,00	ordin unl	294,44	385,47	21,00	256,14	335,33	21,00	37,30	48,83	12,50	37,30	48,83	12,50	
					high-oct	357,22	467,66	21,00										
IT	LIT	1111490	576,51	20,00		1022280	530,24	20,00	747470	387,70	20,00	224241	116,31	20,00	747470	387,70	20,00	
LU	LFR	16110	397,08	15,00		14010	345,32	12,00	10200	251,41	15,00	750	18,49	15,00	210	5,18	12,00	
NL	HFL	1373,50	620,24	17,50		1230,80	555,80	17,50	708,30	319,85	17,50	102,60	46,33	17,50	102,60	46,33	17,50	
PT	ESC	101700,00	507,27	17,00		94700,00	472,35	17,00	57900,00	288,80	17,00	57900,00	288,80	17,00	20400,00	101,75	12,00	
SE	SKR	5130,00	609,28	25,00	Class2	4470,00	530,89	25,00	Class1	2668,00	316,87	25,00	1797,00	213,43	25,00	1797,00	213,43	25,00
					Class3	4540,00	539,21	25,00	Class2	2894,00	343,71	25,00						
									Class3	3192,00	379,11	25,00						

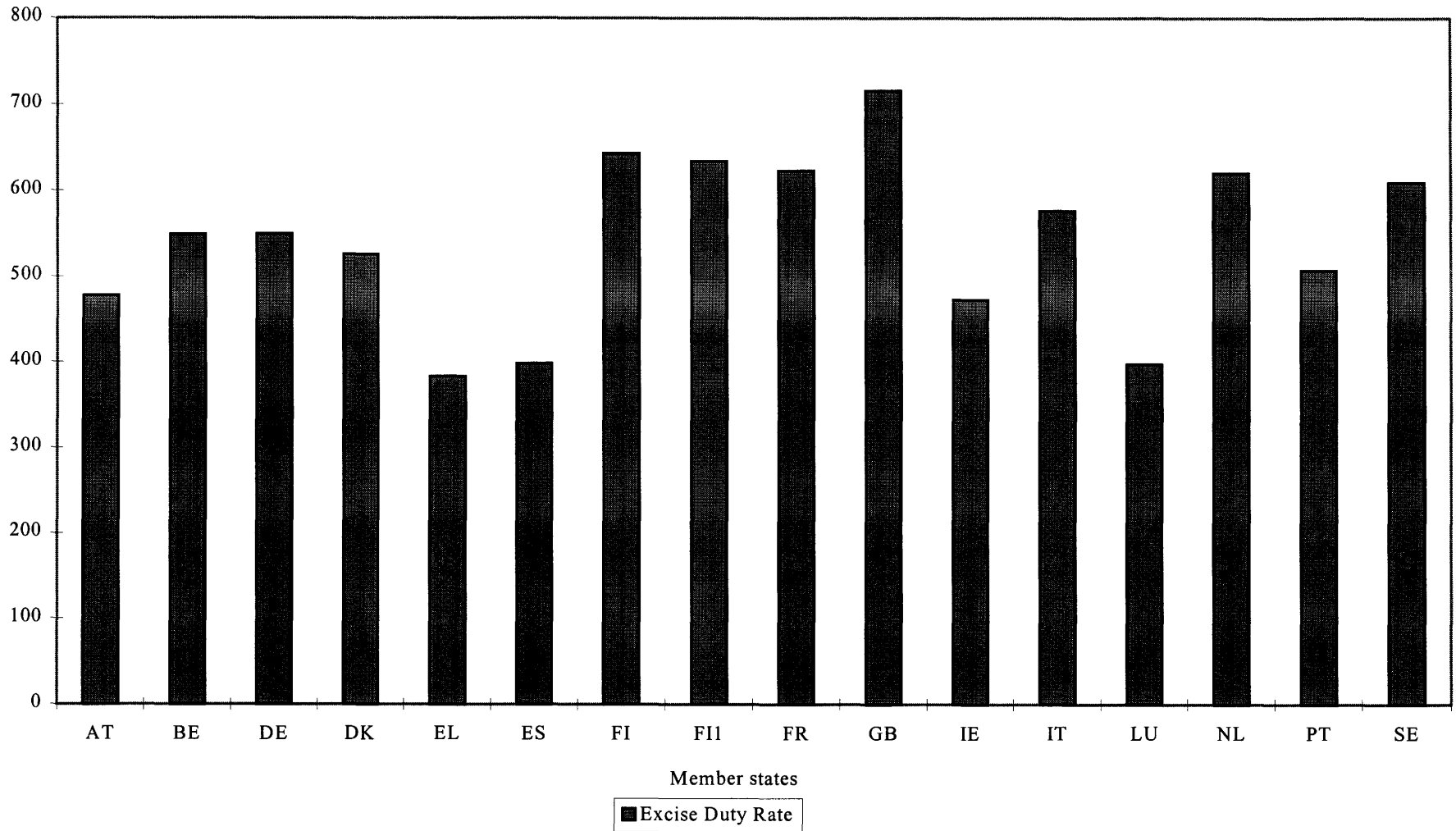
LU: Monitoring charge.
SE: Includes CO2 tax.

- BE: An energy charge is collected in addition to the excise duty and in addition to the control licence fee of 0,21 BFR/litre for gas oil used for heating. This charge amounts to 0,55 BFR/litre for petrol and kerosene used as motor fuel, 0,52 BFR/litre for kerosene used for heating, 0,34 BFR/litre for domestic fuel oil, 0,69 BFR/kg for butane used for heating and 0,70 BFR/kg for propane used for heating.
- BE/LU: The Member States which on 1 January 1991 did not apply excise duty to heating gas oil are authorized to continue to apply a zero rate provided that they levy a monitoring charge of ECU 5 per 1000 litres from 1 January 1993. (Article 5.3 of Directive 92/82/EEC)
- DK: Leaded and unleaded petrol - equipment making it possible to recover the vapour.
- EL: 28000 drachmas for heating gas oil from 1/11/97 to 26/04/98.
- EL: Greece may apply rates of excise duty up to ECU 22 lower than the minimum rates laid down on gas oil used as propellant and on petrol consumed in the departments of Lesbos, Chios, Samos, the Dodecanese and the Cyclades and on the following islands in the Aegean: Thasos, North Sporados, Samothrace and Skiros. (Article 9.2 of Directive 92/82/EEC)
- GB: VAT rate of 17,5% - non domestic use. Domestic use for deliveries of less than 2300 litres - VAT rate of 5%.
- PT: Heating gas oil does not exist in Portugal. Figure "Gas Oil...heating purposes" = domestic fuel.
- PT: Portugal may apply rates of excise duty on mineral oils, consumed in the Autonomous Region of the Azores, lower than the minimum rates. This is to compensate transport costs incurred as a result of the insular and dispersed nature of this region. (Article 9.1 Directive 92/82/EEC)
- SE: Gas oil used by industry for other purposes than as a propellant is taxed at a reduced rate: SKR 527 per 1000 kg.
- SE: The sulphur tax on peat, coal, petroleum coke and other solid or gaseous products is set at SKR 30 per kg of sulphur in the fuel. The sulphur tax on liquid fuels - such as diesel oils, heating gas oils and heavy fuel oils - is SKR 27 per m³ of oil for each tenth of a per cent by weight of the sulphur content. However, oil products with a sulphur content of a maximum of 0,1 per cent by weight is exempted from tax. Since all motor fuels have a sulphur content below 0,1 % the sulphur tax on motor fuels is zero. When measures are taken to reduce emissions the tax can be repaid by SKR 30 per kg of reduced emission.

Leaded Petrol

values in Ecu at 01/10/97

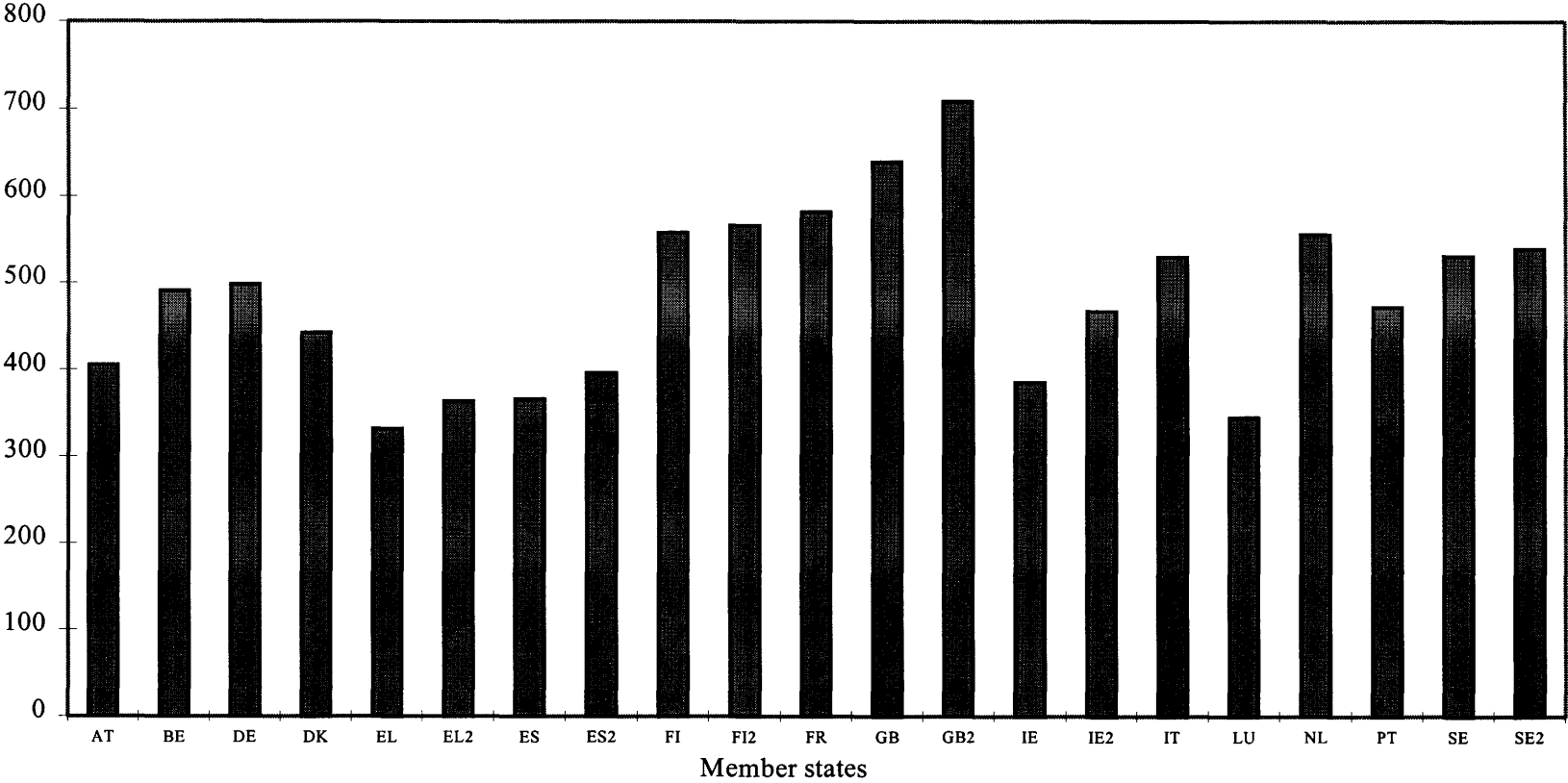
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Minimum excise duty: 337 ECU per 1000 litres

Unleaded Petrol

values in Ecu at 01/10/97



Excise Duty Rate

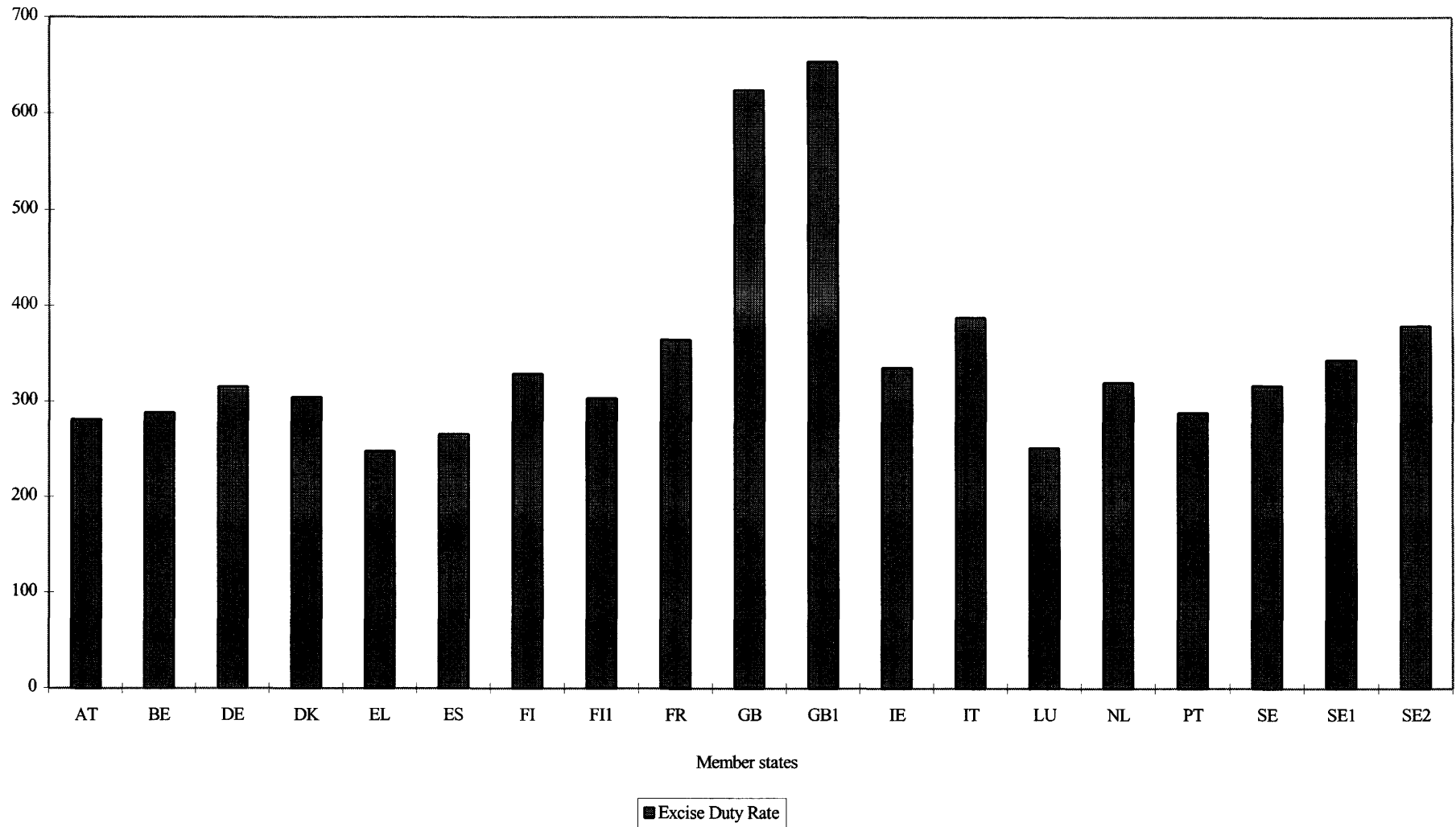
Minimum excise duty: 287 ECU per 1000 litres

Diesel

(Gas Oil "Propellant")

values in Ecu at 01/10/97

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Minimum excise duty: 245 ECU per 1000 litres

Liquid Petroleum Gas (LPG) and Methane

Mineral oils

Liquid Petroleum Gas and Methane															
Used as propellant				Used for industrial and commercial purposes				Used for heating purposes							
CN 2711 12 11 to CN 2711 19 00 CN 2711 29 00 (Article 3 of Directive 94/74/EC)															
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/82/EEC)				100 ECU per 1000 kg. (Article 7.1 of Directive 92/82/EEC)				36 ECU per 1000 kg. (Article 8.3 of Directive 92/81/EEC) (Article 7.2 of Directive 92/82/EEC)				0 ECU per 1000 kg. (Article 7.3 of Directive 92/82/EEC)			
MS	National Currency	Excise duty			VAT %	Excise duty			VAT %	Excise duty					
		NatCurr	ECU			NatCurr	ECU			NatCurr	ECU				
AT	OS	3600,00	260,19	20,00	3600,00	260,19	20,00	600,00	43,37	20,00					
BE	BFR	0,00	0,00	21,00	1500,00	36,97	21,00	0,00	0,00	21,00					
DE	DM	LPG 612,50	311,53	16,00	LPG 50,00	25,43	16,00	LPG 50,00	25,43	16,00					
		Methane 47,60	24,21	16,00	Methane 3,60	1,83	16,00	Methane 3,60	1,83	16,00					
DK	DKR	2890,00	386,10	25,00	2480,00	331,33	25,00	2480,00	331,33	25,00					
EL	DRA	32000	103,00	18,00	100	0,32	18,00	4500	14,48	18,00					
ES	PTA	129973	782,52	16,00	9393	56,55	16,00	1205	7,25	16,00					
FI	FMK	0,00	0,00	22,00	0,00	0,00	22,00	0,00	0,00	22,00					
FR	FF	700,00	105,98	20,60	258,60	39,15	20,60	0,00	0,00	20,60					
GB	UKL	211,30	307,08	17,50	0,00	0,00	17,50	0,00	0,00	5,00					
IE	IRL	82,46	107,95	21,00	28,24	36,97	12,50	28,24	36,97	12,50					
IT	LIT	591640	306,87	20,00				359220	186,32	10,00					
					Methane 332	0,17	20,00	Methane 332	0,17	20,00					
LU	LFR	4100	101,06	6,00	1500	36,97	6,00	0,00	0,00	6,00					
NL	HFL	228,66	103,26	17,50	0,00	0,00	17,50	0,00	0,00	17,50					
PT	ESC	20000,00	99,76	17,00	20000,00	99,76	17,00	1500,00	7,48	17,00					
SE	SKR	LPG 3090,00	366,99	25,00	LPG 1257,00	149,29	25,00	LPG 1257,00	149,29	25,00					
		Methane 3479,00	413,19	25,00	Methane 1455,00	172,81	25,00	Methane 1455,00	172,81	25,00					

DK: Includes CO2 tax.

SE: Includes CO2 tax.

- AT: LPG used for local public transport and for production of electricity is exempted.
- DE: For use in road vehicles: LPG DM 241 per 1000 kg; Methane DM 18,70 per MWh.
- EL: LPG and methane: Only agricultural and industrial uses.
- FI: LPG and methane are exempted through the Accession Treaty.
- GB: LPG and methane are chargeable only when for use in road vehicles. For domestic heating and deliveries less than 2300 litres - VAT rate of 5%.
- IE: LPG and methane: Rate per 1000 litres = IRL 41,75.
- PT: Portugal may apply rates of excise duty on mineral oils, consumed in the Autonomous Region of the Azores, lower than the minimum rates, in order to compensate transport costs incurred as a result of the insular and dispersed nature of this region. (Article 9.1 of Directive 92/82/EEC)
- IT: Methane for heating purposes - rate per cubic metre.
- SE: LPG and methane used by industry for other purposes than as propellant are taxed at a reduced rate: LPG at SKR 556 per 1000 kg; Methane at SKR 558 per 1000 kg. Biologically produced methane is exempted from taxes.

Heavy fuel oil and Kerosene

Mineral oils

		Heavy fuel oil			Kerosene										
					Used as propellant			Used for industrial and commercial purposes			Used for heating purposes				
		CN 2710 00 74 to CN 2710 00 78 (Article 3 of Directive 94/74/EC)			CN 2710 00 51 CN 2710 00 55 (Article 3 of Directive 94/74/EC)										
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/82/EEC)		13 ECU per 1000 kg. (Article 6 of Directive 92/82/EEC)			245 ECU per 1000 litres. (Article 8.1 of Directive 92/82/EEC)			18 ECU per 1000 litres. (Article 8.3 of Directive 92/81/EEC) (Article 8.2 of Directive 92/82/EEC)			0 ECU per 1000 litres. (Article 8.3 of Directive 92/82/EEC)				
MS	Nat Curr	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %		
		NatCurr	ECU		NatCurr	ECU		NatCurr	ECU		NatCurr	ECU			
AT	OS	heating	500,00	36,14	20,00	3890,00	281,15	20,00	3890,00	281,15	20,00	3890,00	281,15	20,00	
BE	BFR	<=1% sulphur	250,00	6,16	21,00	22260,00	548,66	21,00	0,00	0,00	21,00	0,00	0,00	21,00	
		> 1% sulphur	750,00	18,49	21,00										
DE	DM	heating purposes	30,00	15,26	16,00	980,00	498,45	16,00							
		electr. generation	55,00	27,97	16,00										
DK	DKR		2230,00	297,93	25,00	2377,00	317,57	25,00	1960,00	261,85	25,00	1960,00	261,85	25,00	
EL	DRA		13000	41,84	18,00	77000	247,84	18,00	77000	247,84	18,00	77000	247,84	18,00	
ES	PTA		2195	13,22	16,00	47691	287,13	16,00	47691	287,13	16,00	23626	142,24	16,00	
FI	FMK		321,00	54,54	22,00	1785,00	303,29	22,00	321,00	54,54	22,00	321,00	54,54	22,00	
FR	FF	>2% sulphur	150,10	22,73	20,60	2407,90	364,57	20,60	145,60	22,04	20,60	510,10	77,23	20,60	
GB	UKL		21,80	31,68	17,50	402,80	585,39	17,50	25,08	36,45	17,50	0,00	0,00	5,00	
IE	IRL		10,60	13,88	12,50	256,14	335,33	12,50	37,30	48,83	12,50	37,30	48,83	12,50	
IT	LIT		90000	46,68	10,00	625620	324,50	20,00	0	0,00	20,00	625620	324,50	20,00	
LU	LFR	<=1% sulphur	250	6,16	15,00	11900	293,31	15,00	750	18,49	15,00	0	0,00	12,00	
		>1% sulphur	750	18,49	15,00										
NL	HFL		34,24	15,46	17,50	708,30	319,85	17,50	102,60	46,33	17,50	102,60	46,33	17,50	
PT	ESC	<=1% sulphur	2500,00	12,47	12,00	49500,00	246,90	17,00	49500,00	246,90	17,00	18000,00	89,78	12,00	
		>1% sulphur	5500,00	27,43	12,00										
SE	SKR	non-industrial	1896,00	225,18	25,00	Class1	2668,00	316,87	25,00	1797,00	213,43	25,00	1797,00	213,43	25,00
						Class2	2894,00	343,71	25,00						
						Class3	3192,00	379,11	25,00						

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

...Heavy fuel oil and Kerosene...- Additional comments

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AT: Heavy fuel oil used for production of electricity is exempted.

AT: Heavy fuel oil used as a propellant is taxed at a rate of OS 3890 per 1000 litres.

FI: Includes CO2 tax. (1 January 1998 the CO2 tax was raised from FMK 70 to FMK 82 per ton CO2. The additional tax rates of energy products rose accordingly approximating 17%.)

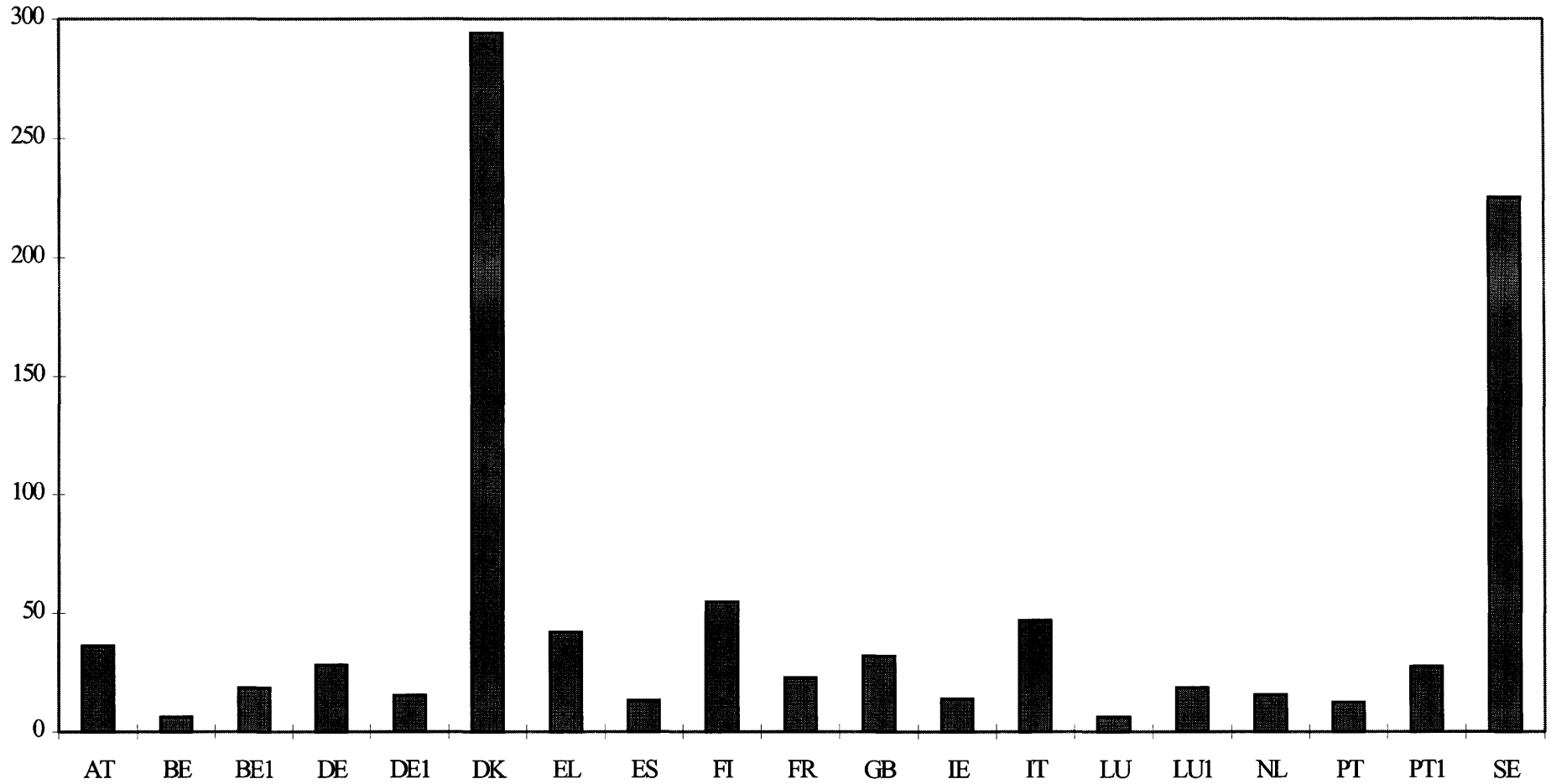
FI: Kerosene used for all air navigation purposes is exempted.

GB: VAT rate of 17,5% - non domestic use. Domestic use for deliveries of less than 2 300 litres - VAT rate of 5%.

SE: Heavy fuel oil and kerosene used by industry for other purposes than as propellant are taxed at a reduced rate: Heavy fuel oil at SKR 557 per 1000 kg; Kerosene at SKR 529 per 1000 litres.

Heavy fuel oil

values in Ecu at 01/10/97



Member states

■ Excise Duty Rate

Minimum excise duty: 13 ECU per 1000 kg

Member State	Tax			Description
	Tax type	NatCurr	ECU	
Belgium		BFR		
Parafiscal tax	550,00	13,56	per 1000 litres	Energy tax on leaded petrol, unleaded petrol and gas oil for heating purposes.
Germany		DM		
Warehousing-charge	7,50	3,81	per 1000 kg	Charge on gas oil used as a propellant and for heating purposes.
	7,90	4,02	per 1000 kg	Charge on heavy fuel oil.
	8,90	4,53	per 1000 kg	Charge on leaded and unleaded petrol.
Finland		FMK		
Parafiscal tax	40,00	6,80	per 1000 litres	Strategic stockpile on petrol
	17,00	2,89	per 1000 kg	Strategic stockpile tax on heavy fuel oil
	21,00	3,57	per 1000 litres	Strategic stockpile tax on gasoil used as propellant and for heating purposes.
France		FF		
Parafiscal tax				(Taxes 'IFP' = Taxes to the benefit of the "Institut français du pétrole".)
	1,17	0,18	per 1000 kg	Tax "IFP" on heavy fuel oil.
	1,92	0,29	per 100 litres	Tax "IFP" on "supercarburants", petrol, "carburacteur", gas oil, kerosene used as motor fuel.
	1,10	0,17	per 100 litres	Tax "IFP" on heating gasoil and white spirit.
	6,00	0,91	per 1000 m3	Tax "IFP" on natural gas used as motor fuel.
	0,4	0,06	per 1000 kWh	Tax "IFP" on natural gas used for other purposes.
	4,84	0,73	per 100 kg	Tax "IFP" on LPG (GPLC).
	0,115	0,02	per 100 litres	Tax "CPDC" on "supercarburants", petrol and gas oil.
				(Tax "CPDC" = Tax to the benefit of "Comité professionnel de la distribution de carburants").
	150	22,71	per 1000 kg	Tax "ADEME" on 'super heavy' oils.
				(Tax "ADEME" = Tax to the benefit of the "Agence de l'environnement et de la maîtrise de l'énergie").
Other taxes	0,39	0,06	per 100 litres	Tax "FSH" on "supercarburants", petrol and gas oil.
				(Tax "FSH" = Tax to the benefit of 'Fonds de soutien aux hydrocarbures')
				Tax "CPSSP" to the benefit of 'Comité professionnel des stocks stratégiques pétroliers'.
Netherlands				
	Rate change	every three	months.	
	HFL			
	12,50	5,64	per 1000 litres	"COVA-levy" on petrol, diesel, gas oil and kerosene.
	85,30	38,52	per 1000 litres	Regulatory energy tax on gas oil (only when used as a substitute for natural gas).
	85,30	38,52	per 1000 kg	Regulatory energy tax on LPG (only when used as a substitute for natural gas).
	84,60	38,20	per 1000 litres	Regulatory energy tax on kerosene (only when used as a substitute for natural gas).
	27,70	12,51	per 1000 litres	Fuel tax on gas oil ("propellant" and "heating") and on kerosene.
	25,10	11,33	per 1000 litres	Fuel tax on petrol.
	33,08	14,94	per 1000 kg	Fuel tax on LPG.
	32,33	14,60	per 1000 kg	Fuel tax on heavy fuel oil.
Sweden		SKR		
Parafiscal tax	27,00	3,21	per 1000lit/0,1% w. s. c.	A sulphur tax on all mineral oils, coal, petroleum coke, peat and natural gas. Liquid and gaseous fuels with a sulphur content of a maximum of 0,1% by weight of sulphur content.

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

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

MANUFACTURED TOBACCO

Manufactured tobacco

Cigarettes													
Specific Excise (1000 pieces)				Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Total Tax (specific exc. + ad valorem + VAT)	Current most popular price category per 1000 cigarettes (as at 1 January of each year).		ExciseYield	Overall Minimum Excise Duty		
				(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	(Article 2 Dir. 92/79/EEC)		(ECU per 1000 cigarettes)	specific + ad valorem (exclud.VAT)		
								NatCurr	ECU				
Minimum excise duty adopted by the Council on 19-10-1992 (Directive 92/79/EEC)												57% of the TIRSP	
MS	NatCurr	1	2	3	4	5	6	7	8	9	10	11	12
AT	OS	246,00	17,78	15,38%	20,77%	42,00%	16,67%	58,67%	74,04%	1600,00	115,64	66,35	57,38%
BE	BFR	521,00	12,84	9,87%	13,23%	47,36%	17,36%	64,72%	74,59%	5280,00	130,14	74,48	57,23%
DE	DM	92,20	46,89	35,04%	49,49%	21,96%	13,79%	35,75%	70,79%	263,16	133,85	76,29	57,00%
DK	DKR	606,80	81,07	40,45%	49,53%	21,22%	20,00%	41,22%	81,67%	1500,00	200,40	123,59	61,67%
EL	DRA	1091,25	3,51	3,64%	5,00%	53,86%	15,25%	69,11%	72,75%	30000	96,56	55,52	57,50%
ES	PTA	500,00	3,01	5,26%	7,20%	54,00%	13,79%	67,79%	73,06%	9500	57,20	33,90	59,26%
FI	FMK	90,00	15,29	8,18%	10,74%	50,00%	18,03%	68,03%	76,21%	1100,00	186,90	108,74	58,18%
FR	FF	36,85	5,58	3,80%	5,04%	54,50%	17,08%	71,58%	75,38%	970,00	146,86	85,62	58,30%
GB	UKL	72,06	104,72	42,89%	54,44%	21,00%	14,89%	35,89%	78,79%	168,00	244,15	155,99	63,89%
IE	IRL	66,76	87,34	42,50%	54,99%	17,45%	17,35%	34,89%	77,32%	157,00	205,54	120,11	59,97%
IT	LIT	6906,67	3,58	3,73%	5,00%	54,26%	16,67%	70,93%	74,66%	185000	95,96	55,65	57,99%
LU	LFR	344,00	8,48	9,35%	13,62%	48,57%	10,71%	59,28%	68,63%	3680	90,70	52,53	57,92%
NL	HFL	96,35	41,88	35,95%	50,01%	21,05%	14,89%	35,94%	71,89%	268,00	121,02	68,98	57,00%
PT	ESC	4400,00	43,51	25,14%	31,56%	40,00%	14,53%	54,53%	79,67%	17500,00	87,29	56,86	65,14%
SE	SKR	200,00	23,75	11,11%	15,80%	39,20%	20,00%	59,20%	70,31%	1800,00	213,78	107,55	50,31%

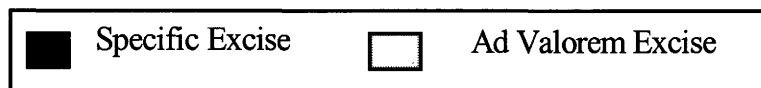
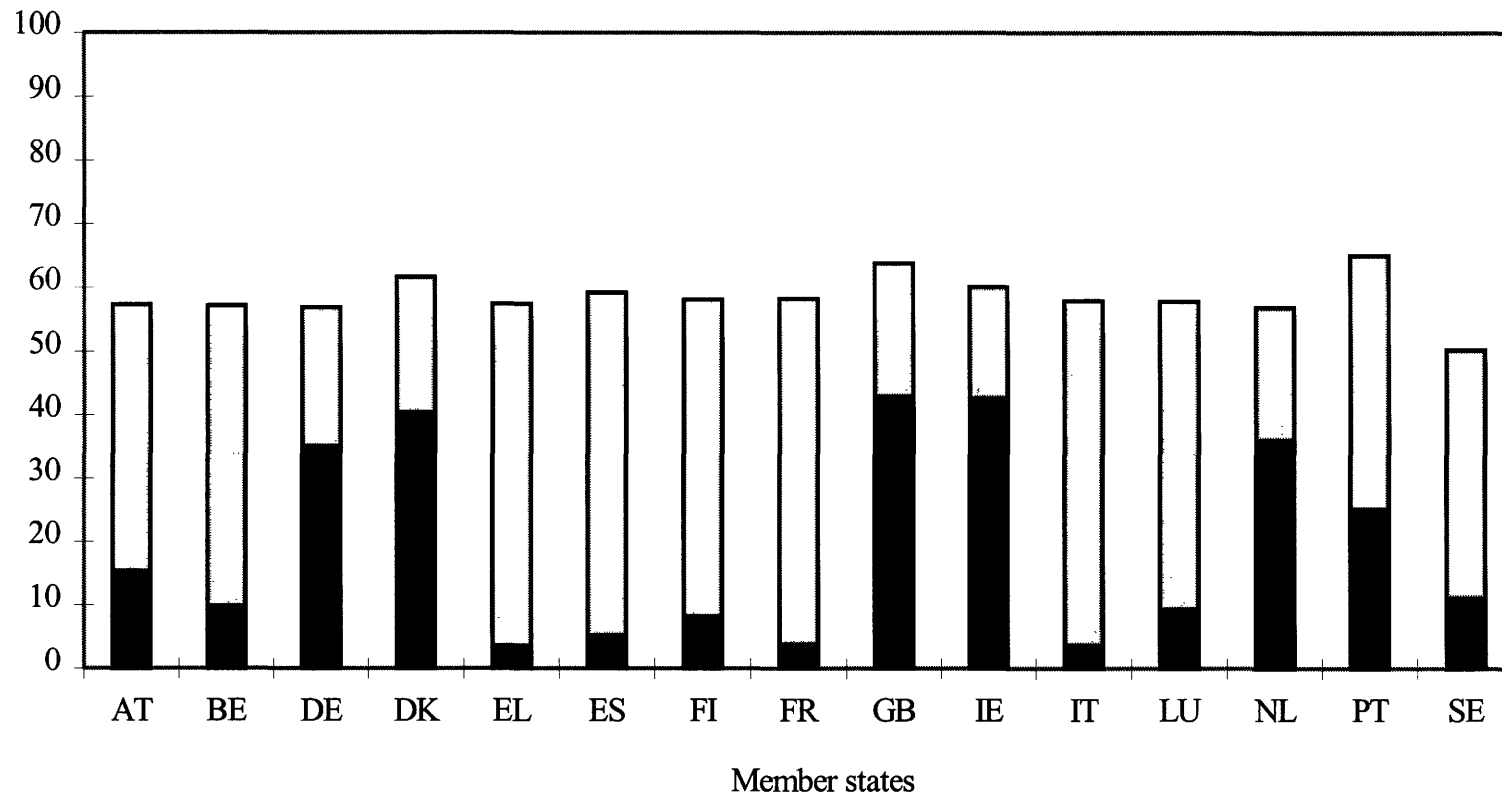
PT: Portugal may apply a reduced rate of up to 50% less than the overall minimum rate to cigarettes consumed in the most remote regions of the Azores and Madeira, made by small-scale manufacturers each of whose annual production does not exceed 500 tonnes. (Article 3.2 of Directive 92/79/EEC)

Cigarettes

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Overall Minimum Excise Duty

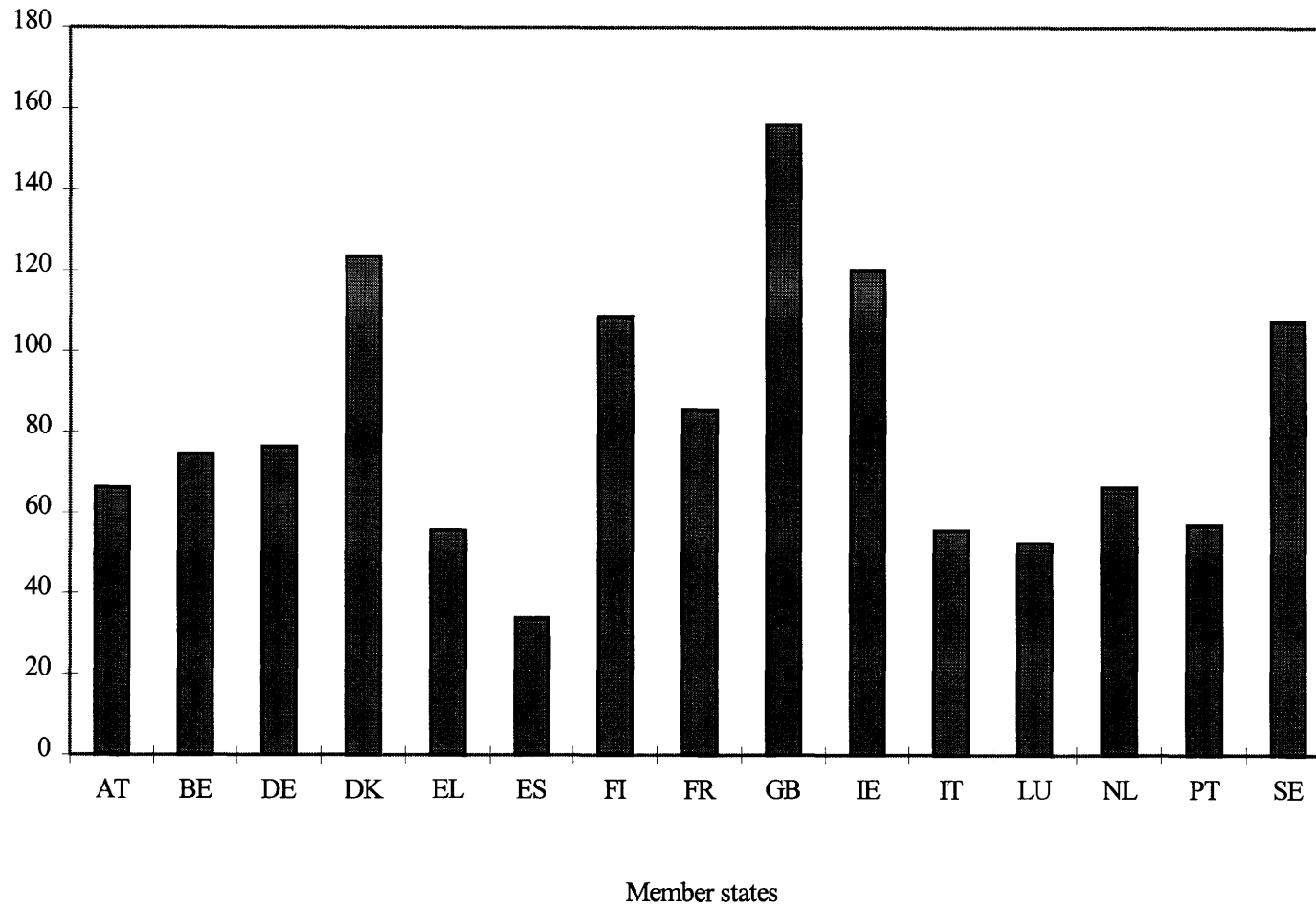
% of Retail Selling Price



Cigarettes Excise Yield

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values in Ecu at 01/10/97



Manufactured tobacco

Cigars and Cigarillos							
Specific Excise		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Overall minimum excise duty expressed as a percentage (%) of TIRSP or as an amount per kg or for a given number of items. (Article 3 of Directive 92/80/EEC)		
Minimum excise duty adopted by the Council on 19-10-1992 (Directive 92/79/EEC)		NatCurr	ECU	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	5% of TIRSP or ECU 7 per 1000 items or ECU 7 per kg (Article 3 of Directive 92/80/EEC)
MS	NatCurr						
AT	OS	0,00	0,00	13,00%	16,67%	29,67%	
BE	BFR	0,00	0,00	10,00%	17,36%	27,36%	
DE	DM	26,00	13,22	1,00%	13,79%	14,79%	
DK	DKR	198,00	26,45	10,00%	20,00%	30,00%	
EL	DRA	0,00	0,00	26,00%	15,25%	41,25%	
ES	PTA	0,00	0,00	12,50%	13,79%	26,29%	
FI	FMK	0,00	0,00	22,00%	18,03%	40,03%	
FR	FF	0,00	0,00	28,86%	17,08%	45,94%	
GB	UKL	105,86	153,85	0,00%	14,89%	14,89%	
IE	IRL	101,33	132,66	0,00%	17,35%	17,35%	
IT	LIT	0,00	0,00	23,00%	16,67%	39,67%	
IT	LIT	0,00	0,00	46,00%	16,67%	62,67%	
LU	LFR	0,00	0,00	10,00%	10,71%	20,71%	
NL	HFL	0,00	0,00	5,00%	14,89%	19,89%	
PT	ESC	0,00	0,00	26,21%	14,53%	40,74%	
SE	SKR	560,00	66,51	0,00%	20,00%	20,00%	

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

ES and IT: Spain and Italy may until 31 December 1998 apply to rolls of tobacco consisting entirely of natural tobacco which are not cigarettes a rate or an amount which may be up to 50% less than the normal national rate of excise duty for cigars and cigarillos and may fall below the overall minimum excise duty rate (Article 3.3 of Directive 92/80/EEC)

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

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Manufactured tobacco

		Fine-Cut Smoking Tobacco (intended for the rolling of cigarettes)					Overall minimum excise duty expressed as a percentage (%) of TIRSP or as an amount per kg. (Article 3 of Directive 92/80/EEC)
		Specific Excise	Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT		
		NatCurr	ECU	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	30% of TIRSP or ECU 20 per kg (Article 3 of Directive 92/80/EEC)
Minimum excise duty adopted by the Council on 19-10-1992 (Directive 92/79/EEC)							
MS	NatCurr						
AT	OS	0,00	0,00	47,00%	16,67%	63,67%	
BE	BFR	0,00	0,00	37,55%	17,36%	54,91%	
DE	DM	30,21	15,37	18,12%	13,04%	31,16%	
DK	DKR	400,00	53,44	0,00%	20,00%	20,00%	
EL	DRA	0,00	0,00	59,00%	15,25%	74,25%	
ES	PTA	0,00	0,00	37,50%	13,79%	51,29%	
FI	FMK	12,00	2,04	50,00%	18,03%	68,03%	
FR	FF	0,00	0,00	51,00%	17,08%	68,08%	
GB	UKL	87,74	127,51	0,00%	14,89%	14,89%	
IE	IRL	85,51	111,95	0,00%	17,35%	17,35%	
IT	LIT	0,00	0,00	54,00%	16,67%	70,67%	
LU	LFR	0,00	0,00	31,50%	10,71%	42,21%	
NL	HFL	41,25	18,63	15,20%	14,89%	30,09%	
PT	ESC	0,00	0,00	30,00%	14,53%	44,53%	
SE	SKR	630,00	74,82	0,00%	20,00%	20,00%	

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

Other smoking tobaccos

Manufactured tobacco

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		Other smoking tobaccos					Overall minimum excise duty expressed as a percentage (%) of TIRSP or as an amount per kg. (Article 3 of Directive 92/80/EEC)
		Specific excise		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	
“TIRSP” Retail Selling Price, all Taxes Included		NatCurr	ECU	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	20% of TIRSP or ECU 15 per kg (Article 3 of Directive 92/80/EEC)
Minimum excise duty adopted by the Council on 19-10-1992 (Directive 92/79/EEC)							
MS	NatCurr						
AT	OS	0,00	0,00	34,00%	16,67%	50,67%	
BE	BFR	0,00	0,00	37,55%	17,36%	54,91%	
DE	DM	21,00	10,68	13,50%	13,79%	27,29%	
DK	DKR	350,00	46,76	0,00%	20,00%	20,00%	
EL	DRA	0,00	0,00	59,00%	15,25%	74,25%	
ES	PTA	0,00	0,00	22,50%	13,79%	36,29%	
FI	FMK	12,00	2,04	48,00%	18,03%	66,03%	
FR	FF	0,00	0,00	46,74%	17,08%	63,82%	
GB	UKL	46,55	67,65	0,00%	14,89%	14,89%	
IE	IRL	70,30	92,03	0,00%	17,35%	17,35%	
IT	LIT	0,00	0,00	54,00%	16,67%	70,67%	
LU	LFR	0,00	0,00	31,50%	10,71%	42,21%	
NL	HFL	41,25	18,63	15,20%	14,89%	30,09%	
PT	ESC	0,00	0,00	30,00%	14,53%	44,53%	
SE	SKR	630,00	74,82	0,00%	20,00%	20,00%	

REVENUES FROM TAXES ON CONSUMPTION

ECU Exchange Rate

Value of National Currencies in ECU at 1 January 1994 - 1 January 1995 - 1 January 1996 - 1 January 1997 - 1 January 1998						
Member State	Currency					
		1994	1995	1996	1997	1998
AT	OS	13,606400	13,424200	13,277200	13,691400	13,902700
BE	BFR	40,353000	39,216200	38,802300	40,092200	40,764600
DE	DM	1,935410	1,908050	1,887400	1,945940	1,976150
DK	DKR	7,560410	7,494150	7,304770	7,442770	7,525280
EL	DRA	278,172000	295,810000	311,048000	308,922000	312,292000
ES	PTA	159,260000	161,862000	158,999000	164,030000	167,312000
FI	FMK	6,464740	5,835120	5,683310	5,827130	5,982730
FR	FF	6,584620	6,576750	6,445190	6,560960	6,612240
GB	UKL	0,752894	0,752894	0,844929	0,738778	0,666954
IE	IRL	0,790464	0,792620	0,818865	0,747690	0,771418
IT	LIT	1907,820000	1989,220000	2059,960000	1913,100000	1942,620000
LU	LFR	40,353000	39,216200	39,216200	39,216200	40,764600
NL	HFL	2,165580	2,136970	2,113080	2,183880	2,227430
PT	ESC	196,964000	196,964000	196,359000	195,714000	202,077000
SE	SKR	9,324860	9,146210	8,654650	8,647580	8,723570

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

Page printed 18/6/98

(in millions)

MS	Year	NatCurr	I		II		III		IV		V	
			Ethyl Alcohol		Intermediate Products		Still Wine		Sparkling Wine		Beer	
			NatCurr	ECU	NatCurr	ECU	NatCurr	ECU	NatCurr	ECU	NatCurr	ECU
AT	1994	OS	-----		-----		-----		-----		-----	
	1995	OS	758,50	56,50	6,20	0,46	60,40	4,50	354,20	26,39	2204,50	164,22
	1996	OS	1261,00	94,97	17,00	1,28	0,00	0,00	301,10	22,68	1997,00	150,41
	1997	OS	1179,00	86,11	16,00	1,17	0,00	0,00	308,00	22,50	2044,00	149,29
BE	1994	BFR	7519,00	186,33	847,00	20,99	2424,00	60,07	609,00	15,09	7488,00	185,56
	1995	BFR	7143,79	182,16	811,00	20,68	2505,00	63,88	612,00	15,61	7260,00	185,13
	1996	BFR	7360,36	189,69	898,38	23,15	2748,00	70,82	679,81	17,52	7414,24	191,08
	1997	BFR	8250,13	205,78	1259,23	31,41	3710,00	92,54	860,40	21,46	9129,95	227,72
DK	1994	DKR	-----		-----		-----		-----		-----	
	1995	DKR	1646,00	219,64	34,00	4,54	907,90	121,15	14,30	1,91	1662,50	221,84
	1996	DKR	1675,80	229,41	33,40	4,57	947,90	129,76	16,60	2,27	1641,80	224,76
	1997	DKR	1608,19	216,07	32,98	4,43	1030,22	138,42	17,39	2,34	1672,48	224,71
FI	1994	FMK	2514,14	388,90	529,90	81,97	723,70	111,95	*Still Wine		2859,30	442,29
	1995	FMK	3086,00	528,87	170,78	29,27	710,30	121,73	*Still Wine		3246,90	556,44
	1996	FMK	2982,50	524,78	174,20	30,65	758,70	133,50	*Still Wine		3246,90	571,30
	1997	FMK	2970,10	509,70	167,00	28,66	867,00	148,79	*Still Wine		3223,20	553,14
FR	1994	FF	10829,00	1644,59	1300,00	197,43	-----	-----	133,00	20,20	899,00	136,53
	1995	FF	11071,00	1683,35	1232,00	187,33	711,50	108,18	138,00	20,98	1787,00	271,71
	1996	FF	11281,00	1750,30	1223,00	189,75	684,00	106,13	139,00	21,57	1454,00	225,59
	1997	FF	11569,00	1763,31	1206,00	183,81	689,00	105,02	146,00	22,25	1991,00	303,46
DE	1994	DM	4888,90	2526,03	28,83	14,90	-----	-----	1121,44	579,43	1768,00	913,50
	1995	DM	4836,70	2534,89	42,46	22,25	-----	-----	1083,32	567,76	1766,00	925,55
	1996	DM	5084,70	2694,02	52,07	27,59	-----	-----	1063,56	563,51	1699,70	900,55
	1997	DM	4662,21	2395,87	55,78	28,66	-----	-----	1094,82	562,62	1690,40	868,68
EL	1994	DRA	32339	116,25	*Ethyl Alcohol		-----	-----	-----	-----	9555	34,35
	1995	DRA	33848	114,42	*Ethyl Alcohol		-----	-----	-----	-----	10721	36,24
	1996	DRA	42989	138,21	*Ethyl Alcohol		-----	-----	-----	-----	16508	53,07
	1997	DRA	59641	193,06	*Ethyl Alcohol		-----	-----	-----	-----	17305	56,02
IE	1994	IRL	-----		-----		-----		-----		-----	
	1995	IRL	63,06	79,55	2,84	3,58	44,95	56,71	1,58	1,99	323,09	407,62
	1996	IRL	137,63	168,07	2,96	3,61	51,89	63,37	3,46	4,23	340,98	416,41
	1997	IRL	144,12	192,75	2,98	3,99	59,40	79,44	2,89	3,87	353,87	473,28

(*) = Figure included in...

...Revenues - Alcoholic beverages...

Page printed 1/7/98

(in millions)

MS	Year	NatCurr	I		II		III		IV		V	
			Ethyl Alcohol		Intermediate Products		Still Wine		Sparkling Wine		Beer	
			NatCurr	ECU	NatCurr	ECU	NatCurr	ECU	NatCurr	ECU	NatCurr	ECU
IT	1994	LIT	721100	377,97	28600	14,99	0	0	0	0	470000	246,35
	1995	LIT	797800	401,06	29300	14,73	0	0	0	0	418100	210,18
	1996	LIT	822200	399,13	29800	14,47	0	0	0	0	423300	205,49
	1997	LIT	828900	433,28	28800	15,05	0	0	0	0	442900	231,51
LU	1994	LFR	916	22,69	33	0,81	-----	-----	-----	-----	104	2,57
	1995	LFR	876	22,33	31	0,79	-----	-----	-----	-----	105	2,68
	1996	LFR	883	22,52	33	0,84	-----	-----	-----	-----	105	2,69
	1997	LFR	998	25,44	36	0,91	-----	-----	-----	-----	121	3,08
NL	1994	HFL	879,00	405,90	310,00	143,15	*Interm Prod		*Interm Prod		587,00	271,06
	1995	HFL	875,00	409,46	322,00	150,68	*Interm Prod		*Interm Prod		583,00	272,82
	1996	HFL	905,00	428,28	322,00	152,38	*Interm Prod		*Interm Prod		611,00	289,15
	1997	HFL	944,00	432,26	356,00	163,01	*Interm Prod		*Interm Prod		655,00	299,92
PT	1994	ESC	14596,00	74,10	-----	-----	-----	-----	-----	-----	15096,00	76,64
	1995	ESC	14596,00	74,10	-----	-----	-----	-----	-----	-----	16811,00	85,35
	1996	ESC	15935,60	81,16	*Ethyl Alcohol		*Ethyl Alcohol		*Ethyl Alcohol		16706,60	85,08
	1997	ESC	16149,50	82,52	2081,90	10,64	*Interm Prod		*Interm Prod		16708,90	85,37
ES	1994	PTA	85425	536,39	2657	16,68	-----	-----	-----	-----	29921	187,88
	1995	PTA	87238	538,97	3763	23,25	-----	-----	-----	-----	31836	196,69
	1996	PTA	105139	633,00	4663	28,07	-----	-----	-----	-----	34998	210,71
	1997	PTA	111577	671,76	4278	25,76	-----	-----	-----	-----	29467	177,41
SE	1994	SKR	5646,00	605,48	*Still Wine		2709,00	290,51	*Still Wine		2891,00	310,03
	1995	SKR	5514,00	602,87	222,00	24,27	2683,00	293,35	*Still Wine		3114,00	340,47
	1996	SKR	2455,00	283,66	266,00	30,73	2699,00	311,86	*Still Wine		3302,00	381,53
	1997	SKR	4682,00	541,42	207,00	23,94	2885,00	333,62	*Still Wine		2069,00	239,26
GB	1994	UKL	1709,00	2269,91	109,00	144,77	1052,00	1397,28	61,00	81,02	2500,00	3320,52
	1995	UKL	1775,00	2357,57	Cider+Perry 111,00	147,43	1118,00	1484,94	64,00	85,01	2646,00	3514,44
	1996	UKL	1585,00	1875,90	Cider+Perry 136,00	160,96	1172,00	1387,10	70,00	82,85	2606,00	3084,28
	1997	UKL	1556,00	2106,18	Cider+Perry 134,00	181,38	1267,00	1714,99	79,00	106,93	2682,00	3630,32

(*) = Figure included in...

REVENUE FROM TAXES ON CONSUMPTION (EXCISE DUTIES AND SIMILAR CHARGES) OTHER THAN VAT
Mineral oils

Page printed 25/6/98

(in millions)

MS	Year	NatCurr	I		II		III		IV		V	
			Leaded petrol		Unleaded Petrol		Diesel		LPG and Methane		Heavy fuel oil	
			NatCurr	ECU	NatCurr	ECU	NatCurr	ECU	NatCurr	ECU	NatCurr	ECU
AT	1994	OS	27097,60	1991,53	*Leaded Petrol		*Leaded Petrol		*Leaded Petrol		*Leaded Petrol	
	1995	OS	-----		16516,40	1230,34	12527,55	933,21	60,40	4,50	786,00	58,55
	1996	OS	36230,00	2728,74	*Leaded Petrol		*Leaded Petrol		*Leaded Petrol		*Leaded Petrol	
	1997	OS	34629,00	2529,25	*Leaded Petrol		*Leaded Petrol		*Leaded Petrol		*Leaded Petrol	
BE	1994	BFR	27193,00	673,88	40275,00	998,07	49775,00	1233,49	9,81	0,24	269,00	6,67
	1995	BFR	23025,00	587,13	42400,00	1081,19	53789,00	1371,60	14,28	0,36	414,17	10,56
	1996	BFR	20225,73	521,25	48857,18	1259,13	55665,79	1434,60	11,47	0,30	389,57	10,04
	1997	BFR	17067,75	425,71	53470,27	1333,68	59665,76	1488,21	13,43	0,33	443,02	11,05
DK	1994	DKR	-----		-----		-----		-----		-----	
	1995	DKR	3,10	0,41	7385,00	985,44	4072,00	543,36	49,70	6,63	3153,00	420,73
	1996	DKR	1,06	0,14	8217,50	1124,95	3648,00	499,40	73,46	10,06	2139,00	292,82
	1997	DKR	116,66	15,67	8423,90	1131,82	3838,00	515,67	80,79	10,85	1912,00	256,89
FI	1994	FMK	3,53	0,55	6316,30	977,04	2396,44	370,69	339,51	52,52	124,60	19,27
	1995	FMK	1,50	0,26	7070,40	1211,70	2867,94	491,50	546,00	93,57	223,60	38,32
	1996	FMK	1,20	0,21	7805,30	1373,37	3193,80	561,96	627,60	110,43	267,40	47,05
	1997	FMK	1,50	0,26	8170,80	1402,20	3315,03	568,90	854,20	146,59	241,89	41,51
FR	1994	FF	141143,00	21435,25	*Leaded Petrol		*Leaded Petrol		*Leaded Petrol		*Leaded Petrol	
	1995	FF	39132,00	5950,05	36761,00	5589,54	57096,00	8681,49	52,00	7,91	626,00	95,18
	1996	FF	39132,00	6071,50	36761,00	5703,63	57096,00	8858,70	52,00	8,07	626,00	97,13
	1997	FF	30339,00	4624,17	44228,00	6741,09	65434,00	9973,24	64,00	9,75	581,00	88,55
DE	1994	DM	3337,46	1724,42	35933,14	18566,16	18162,00	9384,06	2724,00	1407,45	134,00	69,24
	1995	DM	2354,00	1233,72	37291,00	19544,04	18984,00	9949,42	2905,00	1522,50	123,00	64,46
	1996	DM	1170,00	619,90	38471,00	20383,07	19037,00	10086,36	3315,00	1756,38	93,00	49,27
	1997	DM	49,00	25,18	39584,00	20341,84	19393,00	9965,88	3275,00	1682,99	84,00	43,17
EL	1994	DRA	414654	1490,64	*Leaded Petrol		270523	972,50	1769	6,36	35570	127,87
	1995	DRA	427615	1445,57	*Leaded Petrol		294998	997,25	2712	9,17	35036	118,44
	1996	DRA	452721	1455,47	*Leaded Petrol		343733	1105,08	2361	7,59	38347	123,28
	1997	DRA	474421	1535,73	*Leaded Petrol		338430	1095,52	2246	7,27	35681	115,50
IE	1994	IRL	-----		-----		-----		-----		-----	
	1995	IRL	179,85	226,91	213,19	268,97	256,33	323,40	5,10	6,43	10,13	12,78
	1996	IRL	157,93	192,86	264,22	322,67	288,22	351,97	4,87	5,95	10,66	13,02
	1997	IRL	134,49	179,87	330,62	442,19	337,64	451,58	4,04	5,40	11,54	15,43

(*) = Figure included in...

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

...Revenues - Mineral oils...

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(in millions)

MS	Year	NatCurr	I		II		III		IV		V	
			Leaded Petrol		Unleaded Petrol		Diesel		LPG and Methane		Heavy fuel oil	
			NatCurr	ECU	NatCurr	ECU	NatCurr	ECU	NatCurr	ECU	NatCurr	ECU
IT	1994	LIT	15081600	7905,15	6859500	3595,46	11240800	5891,96	6152000	3224,62	298600	156,51
	1995	LIT	15106000	7593,93	9182000	4615,88	12392000	6229,58	7164200	3601,51	439000	220,69
	1996	LIT	13959800	6776,73	10639900	5165,10	12902300	6263,37	8552500	4151,78	411700	199,86
	1997	LIT	12701300	6639,12	11939500	6240,92	12742400	6660,60	9051800	4731,48	410800	214,73
LU	1994	LFR	2723	67,49	7213	178,74	7052	174,75	11	0,26	14	0,35
	1995	LFR	2278	58,08	7673	195,66	6724	171,45	10	0,25	11	0,27
	1996	LFR	1352	34,47	5889	150,18	6228	158,81	0	0,01	9	0,23
	1997	LFR	1063	27,11	6341	161,69	6266	159,79	1	0,02	6	0,16
NL	1994	HFL	5667,00	2616,85	*Leaded Petrol		3356,00	1549,70	*Diesel		*Diesel	
	1995	HFL	5896,00	2759,05	*Leaded Petrol		3512,00	1643,45	*Diesel		*Diesel	
	1996	HFL	6118,00	2895,30	*Leaded Petrol		3669,00	1736,33	*Diesel		*Diesel	
	1997	HFL	6839,00	3131,58	*Leaded Petrol		4354,00	1993,70	*Diesel		*Diesel	
PT	1994	ESC	160587,00	815,31	59530,00	302,24	163963,00	832,45	-----		10577,00	53,70
	1995	ESC	153695,00	780,32	75736,00	384,52	187352,00	951,20	6,00	0,03	7129,00	36,19
	1996	ESC	148303,00	755,26	93944,00	478,43	196627,00	1001,36	48,00	0,24	7244,00	36,89
	1997	ESC	137020,20	700,10	109047,20	557,18	193847,50	990,46	1649,80	8,43	7133,80	36,45
ES	1994	PTA	547510	3437,84	139625	876,71	447174	2807,82	1597	10,03	6235	39,15
	1995	PTA	500659	3093,12	185091	1143,51	514110	3176,22	2960	18,29	7009	43,30
	1996	PTA	482539	2905,18	♦223055	1342,93	567075	3414,14	3859	23,23	6567	39,54
	1997	PTA	426578	2568,26	♦276543	1664,96	615614	3706,37	3245	19,54	6147	37,01
SE	1994	SKR	1431,00	153,46	20582,00	2207,22	11575,00	1241,31	203,00	21,77	*Diesel	
	1995	SKR	183,00	20,01	22656,00	2477,09	9888,00	1081,10	250,00	27,33	1216,00	132,95
	1996	SKR	0,00	0,00	23757,00	2745,00	10995,00	1270,42	236,00	27,27	1905,00	220,11
	1997	SKR	0,00	0,00	24197,00	2798,12	10871,00	1257,11	234,00	27,06	1833,00	211,97
GB	1994	UKL	4349,00	5776,38	5101,00	6775,19	4257,00	5654,18	0,00	0,00	75,00	99,62
	1995	UKL	4088,00	5429,72	5901,00	7837,76	5164,00	6858,87	0,00	0,00	87,00	115,55
	1996	UKL	3716,00	4398,00	7043,00	8335,61	5888,00	6968,63	0,00	0,00	82,00	97,05
	1997	UKL	3393,00	4592,72	8073,00	10927,50	6674,00	9033,84	1,00	1,35	58,00	78,51

(*) = Figure included in...

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

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

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

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

REVENUE FROM TAXES ON CONSUMPTION (EXCISE DUTIES AND SIMILAR CHARGES) OTHER THAN VAT
Manufactured tobacco

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(in millions)

MS	Year	NatCurr	I		II		III		IV	
			Cigarettes		Cigars		Cigarillos		Other smoking tobacco	
			NatCurr	ECU	NatCurr	ECU	NatCurr	ECU	NatCurr	ECU
AT	1994	OS	12190,30	895,92	*Cigarettes		* Cigarettes		*Cigarettes	
	1995	OS	12062,30	898,55	10,10	0,75	10,50	0,78	104,00	7,75
	1996	OS	12310,00	927,15	*Cigarettes		*Cigarettes		*Cigarettes	
	1997	OS	13235,00	966,67	*Cigarettes		*Cigarettes		*Cigarettes	
BE	1994	BFR	31852,00	789,33	113,00	2,80	300,00	7,43	336,21	8,33
	1995	BFR	34801,00	887,41	110,00	2,80	309,00	7,88	4622,55	117,87
	1996	BFR	36021,18	928,33	105,24	2,71	308,43	7,95	5690,84	146,66
	1997	BFR	37739,24	941,31	117,15	2,92	347,93	8,68	7283,68	181,67
DK	1994	DKR	-----		-----		-----		-----	
	1995	DKR	6418,40	856,45	91,80	12,25	*Cigars		879,00	117,29
	1996	DKR	6276,41	859,22	81,40	11,14	*Cigars		878,60	120,28
	1997	DKR	6170,88	829,11	80,25	10,78	*Cigars		881,01	118,37
FI	1994	FMK	2775,10	429,27	39,97	6,18	*Cigars		165,74	25,64
	1995	FMK	2848,40	488,15	28,39	4,87	*Cigars		175,25	30,03
	1996	FMK	2668,60	469,55	32,80	5,77	*Cigars		235,70	41,47
	1997	FMK	2868,33	492,24	33,51	5,75	*Cigars		240,44	41,26
FR	1994	FF	38243,00	5807,93	*Cigarettes		*Cigarettes		*Cigarettes	
	1995	FF	41172,00	6260,23	*Cigarettes		*Cigarettes		*Cigarettes	
	1996	FF	41906,00	6501,90	*Cigarettes		*Cigarettes		*Cigarettes	
	1997	FF	43441,00	6621,13	*Cigarettes		*Cigarettes		*Cigarettes	
DE	1994	DM	19384,00	10015,45	49,00	25,32	*Cigars		638,00	329,65
	1995	DM	19677,00	10312,62	45,00	23,58	*Cigars		645,00	338,04
	1996	DM	19858,20	10521,46	49,00	25,96	*Cigars		636,00	336,97
	1997	DM	20240,60	10401,45	59,50	30,58	*Cigars		652,40	335,26
EL	1994	DRA	334607	1202,88	*Cigarettes		*Cigarettes		*Cigarettes	
	1995	DRA	371994	1257,54	*Cigarettes		*Cigarettes		*Cigarettes	
	1996	DRA	406336	1306,35	*Cigarettes		*Cigarettes		*Cigarettes	
	1997	DRA	459746	1488,23	*Cigarettes		*Cigarettes		*Cigarettes	
IE	1994	IRL	-----		-----		-----		-----	
	1995	IRL	505,96	638,34	6,57	8,29	*Cigars		5,30	6,69
	1996	IRL	511,08	624,13	6,84	8,35	*Cigars		5,02	6,13
	1997	IRL	551,65	737,81	7,40	9,90	*Cigars		4,84	6,47

(*) = Figure included in...

...Revenues - Manufactured tobacco...

(in millions)

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MS	Year	NatCurr	I		II		III		IV	
			Cigarettes		Cigars		Cigarillos		Other smoking tobacco	
			NatCurr	ECU	NatCurr	ECU	NatCurr	ECU	NatCurr	ECU
IT	1994	LIT	9203400	4824,04	37800	19,81	6000	3,14	38200	20,02
	1995	LIT	9960000	5006,99	34000	17,09	7000	3,52	44000	22,12
	1996	LIT	10544700	5118,89	34200	16,60	7400	3,59	45400	22,04
	1997	LIT	11165300	5836,23	37700	19,71	8100	4,23	45500	23,78
LU	1994	LFR	7213	178,74	14	0,34	20	0,49	311	7,70
	1995	LFR	7673	195,67	13	0,33	18	0,46	363	9,26
	1996	LFR	7191	183,38	13	0,32	18	0,46	300	7,66
	1997	LFR	9790	249,65	16	0,40	26	0,67	503	12,82
NL	1994	HFL	2100,00	969,72	13,00	6,00	*Cigars		826,00	381,42
	1995	HFL	2081,00	973,81	13,00	6,08	*Cigars		740,00	346,28
	1996	HFL	2142,00	1013,69	13,00	6,15	*Cigars		792,00	374,81
	1997	HFL	2946,00	1348,98	*Cigarettes		*Cigarettes		*Cigarettes	
PT	1994	ESC	144974,00	736,04	56,00	0,28	173,00	0,88	218,00	1,11
	1995	ESC	154485,00	784,33	363,00	1,84	*Cigars		325,00	1,65
	1996	ESC	164945,00	840,02	411,00	2,09	*Cigars		342,00	1,74
	1997	ESC	176460,00	901,62	534,00	2,73	*Cigars		329,00	1,68
ES	1994	PTA	337088	2116,59	3315	20,82	*Cigars		363	2,28
	1995	PTA	377434	2331,83	3021	18,66	*Cigars		952	5,88
	1996	PTA	442639	2664,96	3525	21,22	*Cigars		1037	6,24
	1997	PTA	516056	3106,97	4849	29,19	*Cigars		1426	8,59
SE	1995	SKR	6300,00	688,81	30,00	3,28	*Cigars		500,00	54,67
	1996	SKR	6126,00	707,83	29,00	3,35	*Cigars		495,00	57,19
	1997	SKR	6496,00	751,19	35,00	4,05	*Cigars		607,00	70,19
GB	1994	UKL	6852,00	9100,88	127,00	168,68	*Cigars		263,00	349,32
	1995	UKL	7163,00	9513,96	137,00	181,96	*Cigars		222,00	294,86
	1996	UKL	7680,00	9089,52	137,00	162,14	*Cigars		246,00	291,15
	1997	UKL	8100,00	10964,05	121,00	163,78	*Cigars		169,00	228,76

(*) = Figure included in...