



EUROPEAN COMMISSION
DIRECTORATE GENERALE XXI
CUSTOMS AND INDIRECT TAXATION
Indirect taxation other than turnover
taxes

EXCISE DUTY RATE TABLES



EUROPEAN COMMISSION
DIRECTORATE GENERAL XXI

EXCISE DUTY RATE TABLES

Situation 29/03/95

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ECU Exchange Rate

Value of Currency in ECU at 1 October		
Member State	Currency	Currency value
AT	OS	13,5271
BE	BFR	39,5224
DE	DM	1,92213
DK	DKR	7,53281
EL	DRA	293,028
ES	PTA	159,014
FI	FMK	5,98076
FR	FF	6,55831
GB	UKL	0,779574
IE	IRL	0,791706
IT	LIT	1932,52
LU	LFR	39,5224
NL	HFL	2,15253
PT	ESC	195,763
SE	SKR	9,23674

I.

Alcoholic beverage

Beer

Alcoholic Beverages

Situation 29/03/95

		Standard rates						Reduced rates									
		(as defined in Article 2.1 of Directive 92/83)						Independent small breweries			Lower rate for low-alcohol-beers not exceeding 2.8 % vol.						
		Undertaking producing less than 200.000hl of beer per year (Art. 4.1 of directive 92/83)			(Art.5 of Directive 92/83)												
Minimum excise duty adopted by Council on 19-10-1992		0.748 ECU hl/degree Plato of finished product (Art.6 of directive 92/84)			1.87 ECU hl/degree of alcohol of finished product (Art.6 of directive 92/84)			rate may not be set more than 50% below the standard national rate			rate may not be set more than 50% below the standard national rate						
MS	Nat. Curr.	Excise duty/hl/°Plato			VAT %	Excise duty/hl/°alc.			VAT %	Excise duty/hl/°Plato			VAT %	Excise duty/hl/°alc.			VAT %
		Nat.Curr.	in ECU			Nat.Curr.	in ECU			Nat.Curr.	in ECU			Nat.Curr.	in ECU		
AT	OS	20,00	1,48	20,00						<12500 hl	12,00	0,89	20,00				
										<25000 hl	14,00	1,03	20,00				
										<37500 hl	16,00	1,18	20,00				
										<= 50000 hl	18,00	1,33	20,00				
BE	BFR	59,00	1,49	20,50						<= 12500 hl	50,00	1,27	20,50				
										<= 25000 hl	52,00	1,32	20,50				
										<= 50000 hl	54,00	1,37	20,50				
										<= 75000 hl	56,00	1,42	20,50				
										<= 200000 hl	58,00	1,47	20,50				
DE	DM	1,54	0,80	15,00						<= 10000 hl	0,77	0,40	15,00				
										<= 20000 hl	0,92	0,48	15,00				
										<= 40000 hl	1,08	0,56	15,00				
										<= 200000 hl	1,16	0,60	15,00				
*DK	DKR	<= 11° Plato	249,95	33,18	25,00					from	16,36	2,17	25,00	0.5 to 2.8%	0,00	0,00	25,00
		> 11° <= 14° Plato	321,80	42,72	25,00					to	22,72	3,02	25,00				
		> 14° <= 18° Plato	429,00	56,95	25,00												
		> 18° <= 22° Plato	475,00	63,06	25,00												
		>22° Plato	25,00	3,32	25,00												
EL	DRA		240	0,82	18,00												
ES	PTA		119	0,75	16,00									0.5 to 1.2%	0	0,00	16,00
														1.2 to 2.8%	363	2,28	16,00
*FI	FMK					170,00	28,42	12,00		136,00	22,74	22,00			10,00	1,67	22,00
FR	FF					12,50	1,91	18,60						0.5 to 2.8%	6,25	0,95	18,60
GB	UKL					10,89	13,97	17,50						0.5 to 1.2%	0,00	0,00	17,50
IE	IRL		6,93	8,75	21,00												

Alcoholic Beverages

Situation 29/03/95

		Standard rates						Reduced rates							
		(as defined in Article 2.1 of Directive 92/83)						Independent small breweries Undertaking producing less than 200.000hl of beer per year (Art. 4.1 of directive 92/83)			Lower rate for low-alcohol-beers not exceeding 2.8 % vol. (Art.5 of Directive 92/83)				
Minimum excise duty adopted by Council on 19-10-1992		0.748 ECU hl/degree Plato of finished product (Art.6 of directive 92/84)			1.87 ECU hl/degree of alcohol of finished product (Art.6 of directive 92/84)			rate may not be set more than 50% below the standard national rate			rate may not be set more than 50% below the standard national rate				
MS	Nat. Curr.	Excise duty/hl/°Plato		VAT %	Excise duty/hl/°alc.		VAT %	Excise duty/hl/°Plato		VAT %	Excise duty/hl/°alc.		VAT %		
		Nat.Curr.	in ECU		Nat.Curr.	in ECU		Nat.Curr.	in ECU		Nat.Curr.	in ECU			
IT	LIT		2710	1,40	9,00										
LU	LFR		32	0,81	15,00										
*NL	HFL	<= 7° Plato	20,00	9,29	17,50										
		> 7° <= 11° Plato	35,20	16,35	17,50										
		> 11° <= 15° Plato	46,90	21,79	17,50										
		>15° Plato	58,65	27,25	17,50										
*PT	ESC	> 2.8° <= 8° Plato	1380,00	7,05	17,00							0.5 to 2.8%	1100,00	5,62	17,00
		> 8° <= 11° Plato	2200,00	11,24	17,00										
		> 11° <= 13° Plato	2760,00	14,10	17,00										
		> 13° <= 15° Plato	3310,00	16,91	17,00										
		>15° Plato	3860,00	19,72	17,00										
SE	SKR					2,8% to 3,5%	91,00	9,85	25,00						
						>=3.5%	233,00	25,23	25,00						

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

*FI: Reduction for the independent small breweries is 20% if the taxpayer produces less than 10000hl per year.

*NL: Beer (degree Plato): The four rates in are given

*PT: Beer (degree Plato): The five rates are given in hl.

Has a derogation allowing then to apply a reduced tax on beer with an alcoholic lower than 3,5vol%

Ethyl alcohol

Alcoholic Beverages

Situation 29/03/95

		Standard rates			Reduced rates								
					Strength not exceeding 10% vol.		Small distilleries						
		(as defined in Article 20 of Directive 92/83)			(Art. 22.5 of directive 92/83)		- Undertaking producing less than 10 hl of pure alcohol per year (Art. 22.1 of Directive 92/83)			- Undertaking producing between 10 and 20 hl of pure alcohol per year (Art. 22.1 of Directive 92/83)			
Minimum excise duty adopted by Council on 19-10-1992		550 ECU per hectolitre of pure alcohol (Art.6 of directive 92/84)			not more than 50% below the standard national rate of excise duty								
MS	Nat. Curr.	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		Nat.Curr.	in ECU		Nat.Curr.	in ECU		Nat.Curr.	in ECU		Nat.Curr.	in ECU	
*AT	OS	10000,00	739,26	20,00				5400,00	399,20	20,00			
BE	BFR	63500,00	1606,68	20,50									
DE	DM	2550,00	1326,65	15,00				"Kernobst" "Steinobst"	2175,00 2000,00	1131,56 1040,51	15,00 15,00		
DK	DKR	37.5% of the wholesale price excl VAT + ouzo	14300,00	1898,36	25,00								
EL	DRA	80583	275,00	18,00									
		non-ouzo	1450	4,95	18,00								
ES	PTA	87710	551,59	16,00				76740	482,60	16,00			
FI	FMK	>1,2%<2,8%	1000,00	167,20	22,00								
		>2,8%<10,0%	26500,00	4430,88	22,00								
		for others	30000,00	5016,08	22,00								
FR	FF	9060,00	1381,45	18,60									
GB	UKL	2060,00	2642,47	17,50									
IE	IRL	2183,00	2757,34	21,00									
*IT	LIT	1022000	528,84	19,00									
		1146600	593,32	19,00									
LU	LFR	42000	1062,69	15,00									
NL	HFL	3315,00	1540,05	17,50									
PT	ESC	140000,00	715,15	17,00									
SE	SKR	47400,00	5131,68	25,00									

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

*IT: The lower rate of duty applies to alcohol produced from the distillation of wine, by products of wine making, potatoes, fruit, sorghum, figs, carobs and cereals.

IT: may maintain its existing system of taxation of alcohol contained in other products, which provides a reduced rate for some categories of alcohol, until 30 June 1996 provided that the rate is not lower rates of Article 3.1 (Directive 92/84/EEC) in accordance with the rules laid down in Directive 92/83/EEC (Art. 3.3 of Directive 92/84/EEC).

DK: may maintain its existing system of taxation of alcohol and the alcohol contained in other products until 30 June 1996 provided that the rate is not lower than the minimum rate as set out in Article 3.1 (Directive 92/84/EEC) in accordance with the rules laid down in Directive 92/83/EEC (Art. 3.2 of Directive 92/84/EEC).

EL: Ethyl alcohol: for the departments of Dodecanese, excise duty for ethyl alcohol provided for in Article 20 of Directive 92/83/EEC is reduced by 50% (i.e. 275.00 ECU or 75599.00 DRA/hl ethyl alcohol) against the rate applicable for the rest of Greece.

FR: contribution to the benefit of the National Sickness Insurance scheme, at the rate of 8.40 FF per litre (840 FF/hl =128,08 ECU/hl) on spirits and the other alcoholic beverages when the strength exceeds 25%

Fermented beverage other than wine and beer

Alcoholic Beverages

Situation 29/03/95

		Standard rates						Reduced rates					
		Other still fermented beverages			Other sparkling fermented beverages			Other still sparkling fermented beverages					
		(as defined in Article 12.1 of Directive 92/83)			(as defined in Article 12.2 of Directive 92/83)			not exceeding 8.5% vol. (as defined in Article 13.3 of Directive 92/83)					
Minimum excise duty adopted by Council on 19-10-1992		0 ECU per hectolitre of product (Art.5 of directive 92/84; Art 15 of directive 92/83)			0 ECU per hectolitre of product (Art.5 of directive 92/84; Art 15 of directive 92/83)			0 ECU per hectolitre of product (Art.5 of directive 92/84; Art 15 of directive 92/83)					
MS	Nat. Curr.	Excise duty			VAT %	Excise duty			VAT %	Excise duty			VAT %
		Nat.Curr.	in ECU			Nat.Curr.	in ECU			Nat.Curr.	in ECU		
*AT	OS	0,00	0,00	20,00									
BE	BFR	1471,00	37,22	20,50		5149,00	130,28	20,50		0,00	0,00	20,50	
*DE	DM	0,00	0,00	15,00		266,00	138,39	15,00		53,00	27,57	15,00	
DK	DKR	655,00	86,95	25,00		985,00	130,76	25,00	Still	420,00	55,76	25,00	
									Sparkling	750,00	99,56	25,00	
EL	DRA	0	0,00	18,00		0	0,00	18,00		0	0,00	18,00	
ES	PTA	0	0,00	16,00		0	0,00	16,00		0	0,00	16,00	
FI	FMK	1700,00	284,24	22,00		1700,00	284,24	22,00	>5,5%<8,0%	800,00	133,76	22,00	
									>2,8%<5,5%	1300,00	217,36	22,00	
									>1,2%<2,8%	27,00	4,51	22,00	
FR	FF	22,00	3,35	18,60		22,00	3,35	18,60					
GB	UKL								Cider	23,78	30,50	17,50	
IE	IRL	204,00	257,67	21,00		408,00	515,34	21,00	<=6% vol	30,67	38,74	21,00	
									>6% <8.7% vol	132,73	167,65	21,00	
IT	LIT					0	0,00	19,00					
LU	LFR	0	0,00	15,00		0	0,00	15,00		0	0,00	15,00	
NL	HFL	107,50	49,94	17,50		366,50	170,26	17,50	Still	53,75	24,97	17,50	
									Sparkling	69,50	32,29	17,50	
PT	ESC	0,00	0,00	17,00		0,00	0,00	17,00		0,00	0,00	17,00	
SE	SKR	0 to 2,25%	0,00	25,00	0 to 2,25%	0,00	0,00	25,00					
		2,25% to 4,5%	900,00	97,44	25,00	2,25% to 4,5%	900,00	97,44	25,00				
		4,5% to 7%	1330,00	143,99	25,00	4,5% to 7%	1330,00	143,99	25,00				
		7% to 8,5%	1830,00	198,12	25,00	7% to 8,5%	1830,00	198,12	25,00				
		8,5% to 15%	2620,00	283,65	25,00	8,5% to 15%	2620,00	283,65	25,00				

*AT: Other still fermented beverages: In principle, this type of beverages is not subject to a specific excise duty. In some cases, however, they are covered by the " tax on sparkling wine" (e.g. sparkling wine from fruits)

*DE: Other sparkling fermented beverages: Sparkling wine with an alcohol strength of more than 8,5 % Vol.

Wine

Alcoholic Beverages

Situation 29/03/95

		Standard rates						Reduced rates						
		Still Wine			Sparkling Wine			Still and Sparkling wine			Still wine			
		(as defined in Article 8.1 of Directive 92/83)			(as defined in Article 8.2 of Directive 92/83)			not exceeding 8.5% vol. (in Article 9.3 of Directive 92/83)			(as defined in Article 9.4 of Directive 92/83)			
Minimum excise duty adopted by Council on 19-10-1992		0 ECU per hectolitre of product (Art.6 of directive 92/84)			0 ECU per hectolitre of product (Art.6 of directive 92/84)			0 ECU per hectolitre of product			not more than the standard national rate applied to interm. products			
MS	Nat. Curr.	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	
		Nat.Curr.	in ECU		Nat.Curr.	in ECU		Nat.Curr.	in ECU		Nat.Curr.	in ECU		
*AT	OS	0,00	0,00	20,00	3600,00	266,13	20,00	fruits	1000,00	73,93	20,00			
BE	BFR	1471,00	37,22	20,50	5149,00	130,28	20,50							
DE	DM	0,00	0,00	15,00	266,00	138,39	15,00							
DK	DKR	655,00	86,95	25,00	985,00	130,76	25,00	Still	420,00	55,76	25,00	985,00	130,76	25,00
EL	DRA	0	0,00	8,00	0	0,00	18,00	Sparkling	750,00	99,56	25,00			
ES	PTA	0	0,00	16,00	0	0,00	16,00		0	0,00	16,00	0	0,00	16,00
FI	FMK	1700,00	284,24	22,00	1700,00	284,24	22,00	>5,5%<8,0%	1300,00	217,36	22,00			
								>2,8%<5,5%	800,00	133,76	22,00			
								>1,2%<2,8%	27,00	4,51	22,00			
FR	FF	22,00	3,35	18,60	54,80	8,36	18,60							
GB	UKL	140,44	180,15	17,50	209,64	268,92	17,50							
IE	IRL	204,00	257,67	21,00	408,00	515,34	21,00	<5.5%	68,00	85,89	21,00	296,00	373,88	21,00
IT	LIT	0	0,00	9,00	0	0,00	19,00							
LU	LFR	<=13%vol	0	0,00	0	0,00	15,00							
		>13%vol	0	0,00	0	0,00	15,00							
NL	HFL	107,50	49,94	17,50	366,50	170,26	17,50	Still	53,75	24,97	17,50	187,00	86,87	17,50
								Sparkling	69,50	32,29	17,50			
PT	ESC	0,00	0,00	17,00	0,00	0,00	17,00							
SE	SKR	0 to 2,25%	0,00	25,00	0 to 2,25%	0,00	25,00	<=13%vol	0,00	0,00	25,00	0,00	0,00	25,00
		2,25% to 4,5%	900,00	97,44	25,00	2,25% to 4,5%	900,00	97,44						
		4,5% to 7%	1330,00	143,99	25,00	4,5% to 7%	1330,00	143,99						
		7% to 8,5%	1830,00	198,12	25,00	7% to 8,5%	1830,00	198,12						
		8,5% to 15%	2620,00	283,65	25,00	8,5% to 15%	2620,00	283,65						
		15% to 18%	4350,00	470,95	25,00	15% to 18%	4350,00	470,95						

*AT: The tax rate on sparkling wine from fruit is only 1000 OS (=73,93 ECU), if actual alcoholic strength not exceeding 8,5% vol.

Intermediate products

Alcoholic Beverages

Situation 29/03/95

		Standard rates			Reduced rates					
		(as defined in Article 12.1 of Directive 92/83)			(as defined in Article 12.2 of Directive 92/83)			not exceeding 8.5% vol. (as defined in Article 13.3 of Directive 92/83)		
Minimum excise duty adopted by Council on 19-10-1992		45 ECU per hectolitre of product (Art.5 of directive 92/84; Art 15 of directive 92/83)			not set more than 40% below the standard national rate of excise duty and not less than the rates on still-wines etc.			not set more than 50% below the standard national rate of excise duty, or not below the minimum rate applied to intern. products		
MS	Nat. Curr.	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		Nat.Curr.	in ECU		Nat.Curr.	in ECU		Nat.Curr.	in ECU	
AT	OS	<3bar	700,00	51,75	20,00					
		>=3 bar	2000,00	147,85	20,00					
BE	BFR		2700,00	68,32	20,50	1900,00	48,07	20,50		
*DE	DM		100,00	52,03	15,00					
DK	DKR		985,00	130,76	25,00	655,00	86,95	25,00		
EL	DRA		13186	45,00	18,00				6185	21,11
ES	PTA		7180	45,15	16,00					
FI	FMK		5000,00	836,01	22,00	3000,00	501,61	22,00		
FR	FF		1400,00	213,47	18,60				350,00	53,37
GB	UKL		200,64	257,37	17,50	134,77	172,88	17,50		
IE	IRL		311,97	394,05	21,00					
IT	LIT		87000	45,02	9,00					
LU	LFR	<15% vol	1900	48,07	15,00					
		>15% vol	2700	68,32	15,00					
NL	HFL	Still	187,00	86,87	17,50	132,75	61,67	17,50		
		Sparkling	366,50	170,26	17,50					
PT	ESC		8000,00	40,87	17,00					
SE	SKR	>15% vol	2620,00	283,65	25,00					
		<15% vol	4350,00	470,95	25,00					

*DE: Bottles with a sparkling wine cork and a special tie or fastening, or an excess pressure of 3 bar and more, due to carbon-dioxide in solution at 20°C 266DM (266DM =1,04 ECU)

BE: bottles with "mushroom stoppers held in place by ties or fastenings, or having an excess pressure due to carbon-dioxide in solution of three bar or more: 5149.00 BFR (=130,28 ECU)

National tax - Alcoholic Beverages

Member State	Tax			Description	
	Tax type	Nat. Curr.	ECU		Unit
France		FF			
	Parafiscal tax	0,50	0,08	per hectolitre of wine	Tax on other wines to the benefit of the National association for agricultural development
		1,10	0,17	per hectolitre of wine	Tax on "vins de qualité supérieure" to the benefit of the National association for agricultural development
		1,70	0,26	per hectolitre of wine	Tax on "vins d'appellation d'origine contrôlée" to the benefit of the National association for agricultural development
		4,83	0,74	per hectolitre of wine	Tax to the benefit of Wine Producers' organisations

II

Mineral oils

Heavy fuel oil and Kerosene

Mineral oils

Situation 29/03/95

		Heavy fuel oil			Kerosene										
					used as propellant			Industrial/commercial use			for heating purpose				
		Within CN 2710 00 79 (Art.2)			Within CN 2710 00 51 and CN 2710 00 55 (Art.2)										
Minimum excise duty adopted by Council on 19-10-1992		13 ECU per 1000 kg (Art.6)			245 ECU per 1000 litres (Art.8.1)			18 ECU per 1000 litres (Article 8.3 of Directive 92/81/EEC) (Art.8.2)			0 ECU per 1000 litres (Art.8.3)				
MS	Nat. Curr.	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %		
		Nat.Curr.	in ECU		Nat.Curr.	in ECU		Nat.Curr.	in ECU		Nat.Curr.	in ECU			
AT	OS	200,00	14,79	20,00	3290,00	243,22	20,00	3290,00	243,22	20,00	3290,00	243,22	20,00		
BE	BFR	<= 1% sulphur	250,00	6,33	20,50	18950,00	479,47	20,50	0,00	0,00	20,50	0,00	0,00	20,50	
		> 1% sulphur	750,00	18,98	20,50										
DE	DM	heating purposes	30,00	15,61	15,00	980,00	509,85	15,00							
		electricity generation	55,00	28,61	15,00										
*DK	DKR		1980,00	262,85	25,00	2256,00	299,49	25,00	2256,00	299,49	25,00	1748,00	232,05	25,00	
					CO2 tax	268,00	35,58	25,00	CO2 tax	268,00	35,58	25,00			
EL	DRA		12000	40,95	18,00	72000	245,71	18,00	72000	245,71	18,00	72000	245,71	18,00	
ES	PTA		2080	13,08	16,00	45130	283,81	16,00	45130	283,81	16,00	22360	140,62	16,00	
*FI	FMK		185,50	31,02	22,00	0,00	0,00	22,00	0,00	0,00	22,00	0,00	0,00	22,00	
			19,00	3,18	22,00										
FR	FF	>2% sulphur	142,50	21,73	18,60	2137,90	325,98	18,60	138,10	21,06	18,60	484,00	73,80	18,60	
GB	UKL		16,60	21,29	0,00	313,20	401,76	17,50	0,00	0,00	17,50				
IE	IRL		9,75	12,32	12,50	223,10	281,80	12,50	37,30	47,11	12,50	37,30	47,11	12,50	
IT	LIT		90000	46,57	19,00	625620	323,73	19,00	344550	178,29	19,00	344550	178,29	19,00	
LU	LFR	<= 1% sulphur	250	6,33	15,00	11900	301,10	15,00	750	18,98	15,00	0	0,00	12,00	
		>1% sulphur	750	18,98	15,00										
NL	HFL		34,24	15,91	17,50	635,20	295,09	17,50	102,60	47,66	17,50	102,60	47,66	17,50	
PT	ESC	<= 1% sulphur	3000,00	15,32	5,00	49500,00	252,86	5,00	49500,00	252,86	5,00	49500,00	252,86	5,00	
		Others	5500,00	28,10	5,00										
SE	SKR	no-industrial	1641,00	177,66	25,00	2424,00	262,43	25,00	non-industrial	1559,00	168,78	25,00	1559,00	168,78	25,00
		industrial/commercial	258,42	27,98	25,00	2626,00	284,30	25,00	industrial	245,50	26,58	25,00	245,50	26,58	25,00
						2892,00	313,10	25,00							

*DK: CO2 tax on heavy fuel oil: 320.00 DKR (=42,48 ECU). Lower rate applied by industry for heating purposes from 1-1-93: 160.00 DKR (=21,24 ECU)

*FI: The lower rate is a strategic stockpile fee.

GB: VAT rate of 17.5% applies for non domestic use; domestic use is charged at zero-rate.
SE: CO2 tax is included in the tax rates on petrol and gasoil.

Liquid Petroleum gas and methane

Mineral oils

Situation 29/03/95

Liquid Petroleum gas and methane															
used as propellant				Industrial & commercial uses				for heating purposes							
Within CN 2711 12 11 to CN 2711 19 00 and within CN 2711 29 00 (Art.2)															
Minimum excise duty adopted by Council on 19-10-1992 (Direct 98/82/EEC)				100 ECU per 1000 kg (Art.7.1)				36 ECU per 1000 kg (Art.8.3 Dir. 92/81/EEC) (Art.7.2)				0 ECU per 1000 kg (Art.7.3)			
MS	Nat. Curr.	Excise duty			Excise duty			Excise duty			Excise duty				
		Nat.Curr	in ECU	VAT %	Nat.Curr	in ECU	VAT %	Nat.Curr	in ECU	VAT %	Nat.Curr	in ECU	VAT %		
*AT	OS	2600,00	192,21	20,00	2600,00	192,21	20,00	0,00	0,00	20,00	0,00	0,00	20,00		
BE	BFR	0,00	0,00	20,50	1500,00	37,95	20,50	0,00	0,00	20,50	0,00	0,00	20,50		
DE	DM	612,50	318,66	15,00				50,00	26,01	15,00					
*DK	DKR	2775,00	368,39	25,00	2775,00	368,39	25,00	2300,00	305,33	25,00					
		CO2 tax	160,00	21,24	25,00										
EL	DRA	30000	102,38	18,00	100	0,34	18,00	4000	13,65	18,00					
ES	PTA	123000	773,52	16,00	8900	55,97	16,00	1140	7,17	16,00					
FI	FMK	0,00	0,00	22,00	0,00	0,00	22,00	0,00	0,00	22,00					
FR	FF	2456,70	374,59	18,60	245,30	37,40	18,60	0,00	0,00	18,60					
*GB	UKL	331,40	425,10	17,50	0,00	0,00	17,50	0,00	0,00	17,50					
*IE	IRL	105,00	132,62	21,00	34,60	43,70	12,50	34,60	43,70	12,50					
IT	LIT	515240	266,62	19,00	225256	116,56	19,00	282820	146,35	19,00					
					Methane	296	0,15	19,00							
LU	LFR	4100	103,74	6,00	1500	37,95	6,00	0	0,00	6,00					
NL	HFL	78,22	36,34	17,50	0,00	0,00	17,50	0,00	0,00	17,50					
PT	ESC	30000,00	153,25	17,00	30000,00	153,25	17,00	0,00	0,00	17,00					
*SE	SKR	LPG (per 1000 kg)	2582,43	279,58	25,00	LPG (per 1000 kg)	1136,00	122,99	25,00	LPG (per 1000 kg)	1136,00	122,99	25,00		
		Methane	7410,00	802,23	25,00	Methane	3640,00	394,08	25,00	Methane	3640,00	394,08	25,00		

*AT: LPG: Local public transport vehicles are exempted. LPG and methane for heating purpose and for production of electricity are exempted. LPG is only subject to taxation if is used as motor fuel.

*DK: CO2 tax: reduce rate for heating, commercial and industrial purposes 30.00 DKR (=3,98 ECU). Lower rate applied by industry for heating purposes: 15.00 DKR (=1,99 ECU)

*GB: L.P.G. and Methane: chargeable only when for use in road vehicles.

*IE: Liquid petroleum and gas methane: rates per 1000 litres: 56.75 IRL (=75.63 ECU)

*SE: CO2 tax included

EL: Liquid petroleum gas and methane: only industrial and agricultural uses.

PT: May apply rates of excise duty on mineral oils consumed in the Autonomous Region of the Azores lower than the minimum rates: compensate transport costs incurred as a result of the insular and dispersed nature of this region. (Directive 92/82/EEC Art.9.1)

Petrol and Gas Oil

Mineral oils

Situation 29/03/95

		Petrol						Gas Oil									
		Leaded Petrol			Unleaded Petrol			used as propellant			Industrial/Commercial uses			Heating gas oil			
		Within CN 2710 00 31 and CN 2710 00 35			Within CN 2710 00 33			Within CN 2710 00 69			Within CN 2710 00 69			Within CN 2710 00 69			
		(Art.2)			(Art.2)			(Art.2)			(Art.2)			(Art.2)			
Minimum excise duty adopted by Council on 19-10-1992 (Direct 98/82/EEC)		337 ECU per 1000 litres; 292 ECU per 1000 litres for Luxembourg (1-1-1993 to 31-12-1994)			287 ECU per 1000 litres; 242 ECU per 1000 litres for Luxembourg (1-1-1993 to 31-12-1994) rate of duty shall be below that charged on leaded petrol			245 ECU per 1000 litres; 195 ECU per 1000 litres for Greece & Luxembourg (1-1-1993 to 31-12-1994)			18 ECU per 1000 litres			18 ECU per 1000 litres			
		(Art.3)			(Art.4)			(Art.5.1)			(Art.5.2)			(Art.5.3)			
MS	Nat. Curr.	Excise duty		VAT	Excise duty		VAT	Excise duty		VAT	Excise duty		VAT	Excise duty		VAT	
		Nat.Curr	in ECU	%	Nat.Curr	in ECU	%	Nat.Curr	in ECU	%	Nat.Curr	in ECU	%	Nat.Curr	in ECU	%	
AT	OS	5500,00	406,59	20,00	4510,00	333,40	20,00	3290,00	243,22	20,00	3290,00	243,22	20,00	650,00	48,05	20,00	
BE	BFR	18950,00	479,47	20,50	16200,00	409,89	20,50	11700,00	296,03	20,50	750,00	18,98	20,50	210,00	5,31	20,50	
DE	DM	1080,00	561,88	15,00	980,00	509,85	15,00	620,00	322,56	15,00	80,00	41,62	15,00	80,00	41,62	15,00	
DK	DKR	3520,00	467,29	25,00	2876,00	381,80	25,00	2256,00	299,49	25,00	2256,00	299,49	25,00	1749,00	232,18	25,00	
EL	DRA	119000	406,10	18,00	114000	389,04	18,00	72000	245,71	18,00	68000	232,06	18,00	268,00	35,58	25,00	
ES	PTA	62600	393,68	16,00	57500	361,60	16,00	41700	262,24	16,00	12200	76,72	16,00	39000	133,09	18,00	
*FI	FMK	3183,00	532,21	22,00	2733,00	456,97	22,00	1785,00	298,46	22,00	179,80	30,06	22,00	12200	76,72	16,00	
		normal rate												179,80	30,06	22,00	
		environ	3133,00	523,85	22,00	2683,00	448,61	22,00	1635,00	273,38	22,00	0,00	0,00	22,00	0,00	22,00	
		mentaly															
		friendly															
		precauti	43,00	7,19	22,00	43,00	7,19	22,00	23,00	3,85	22,00						
		onary															
		stocks															
		fee															
FR	FF	3835,10	584,77	18,60	3572,30	544,70	18,60	2137,90	325,98	18,60	484,00	73,80	18,60	484,00	73,80	18,60	
GB	UKL	361,40	463,59	17,50	313,20	401,76	17,50	313,20	401,76	17,50	21,40	27,45	17,50	21,40	27,45	17,50	
IE	IRL	287,00	362,51	21,00	261,40	330,17	21,00	223,10	281,80	21,00	37,30	47,11	12,50	37,30	47,11	12,50	
IT	LIT	1019050	527,32	19,00	827000	427,94	19,00	676040	349,82	19,00	187686	97,12	19,00	676040	349,82	19,00	
*LU	LFR	16110	407,62	15,00	14010	354,48	15,00	10200	258,08	15,00	750	18,98	15,00	210	5,31	12,00	
NL	HFL	1219,30	566,45	17,50	1081,50	502,43	17,50	653,20	303,46	17,50	102,60	47,66	17,50	102,60	47,66	17,50	
PT	ESC	93700,00	478,64	17,00	86700,00	442,88	17,00	61700,00	315,18	5,00	61700,00	315,18	5,00	61700,00	315,18	5,00	
SE	SKR	4600,00	498,01	25,00	4010,00	434,14	25,00	2424,00	262,43	25,00	1559,00	168,78	25,00	1559,00	168,78	25,00	
		class 2												non-	1559,00	168,78	
		class 3	4070,00	440,63	25,00	4070,00	440,63	25,00	2626,00	284,30	25,00	245,50	26,58	25,00	industrial	245,50	26,58
		others	4600,00	498,01	25,00				2892,00	313,10	25,00			industrial			

*FI: Normal rate

- *LU: monitoring charge
- PT: May apply rates of excise duty on mineral oils consumed in the Autonomous Region of the Azores lower than the minimum rates: compensate transport costs incurred as a result of the insular and dispersed nature of this region. (Directive 92/82/EEC Art.9.1)
- FI: In addition to the excise duty rates there is an additional excise duty which is levied according to the packing of alcoholic beverages.
- SE: A CO₂ tax is included in the tax rates on petrol and gasoil. LPG and methane used by the industry for other purposes than as a propellant are taxed with a reduced rate; LPG SEK 250 and methane SEK 603 per 1000Kg
- EL: may apply rates of excise duty up to 22 ECU lower than the minimum rates for gas oil used as propellant and on petrol consumed in the departments of Lesbos, Chios, Samos, the Dodecanese and the Cyclades and on the islands in the Aegean: Thasos, North Sporados, Samothrace and Skiros. (Directive 92/82/EEC Art.9.2)
- SE: a sulphur tax is added in some cases, corresponding to 27 SKR /hl (=2,92 ECU/hl) tenth weight % of sulphur. The sulphur tax is levied on all mineral oils products, gas oil as well heavy fuel oil. Thus the sulphur tax is not only levied for industrial/commercial uses. The tax shall not be payable for fuel with a sulphur content lower than 0,1% by weight. In practice there will be no sulphur tax on gas oil used as propellant (diesel oil).
- BE and LU: General rule: Member States who, on 1-1-1991, applied no excise duty, may continue provided that they levy 5 ECU per 1000 litres monitoring charge (from 1-1-1993) (Article 5.3 of Directive 92/82/EEC)
- GB: VAT rate of 17.5% applies for non domestic use; domestic use is charged at a VAT rate of 8% for deliveries of less than 2300 litres.
- PT: Heating gas oil does not exist in Portugal.

National tax - Mineral Oil

Member State	Tax		Description	
	Tax type	Nat. Curr.		ECU
Belgium		BFR		
Parafiscal tax	550,00	13,92	New Tax	
Germany		DM		
Warehousing-charge	8,64	4,50	per 1000 kg	Charge on diesel and light fuel oil
	7,50	3,90	per 1000 kg	Charge on heavy fuel oil
	9,60	4,99	per 1000 kg	Charge on leaded and unleaded petrol
France		FF		
Parafiscal tax	19,20	2,93	per 1000 litre	Tax on petrol and diesel to the benefit of "Institut français du pétrole"
	1,00	0,15	per 1000 litre	Tax on petrol and diesel collected for the "Comité professionnel de la distribution de carburants"
Fee	9,00	1,37	per 1000 litre	Fee on petrol collected for the Fund to support hydrocarbons
	9,00	1,37	per 1000 litre	Fee on petrol and diesel collected for the Fund to support hydrocarbons
Parafiscal tax	11,70	1,78	per 1000 kg	Tax on heavy fuel oil to the benefit of "Institut français du pétrole"
	48,40	7,38	per 1000 kg	Tax on L.P.G. and methane to the benefit of "Institut français du pétrole"
	6,00	0,91	per 1000 m3	Tax on methane to the benefit of "Institut français du pétrole"
	11,00	1,68	per 1000 litre	Tax on domestic fuel to the benefit of "Institut français du pétrole"
	9,00	1,37	per 1000 litre	Redevance perçue au profit du Fonds de soutien aux hydrocarbures
Netherlands		HFL		
Parafiscal tax	13,50	6,27	per 1000 litre	"COVA-levy" on unleaded petrol
	13,50	6,27	per 1000 litre	"COVA-levy" on petroleum
	13,50	6,27	per 1000 litre	"COVA-levy" on heating gasoil
	13,50	6,27	per 1000 litre	"COVA-levy" on diesel
	24,10	11,20	per 1000 litre	"WABM-levy" on unleaded petrol
	26,50	12,31	per 1000 litre	"WABM-levy" on petroleum
	32,33	15,02	per 1000 m3	"WABM-levy" on heavy fuel oil
	33,08	15,37	per 1000 m3	"WABM" -levy on LPG
	13,50	6,27	per 1000 litre	"COVA-levy" on leaded petrol

WABM-levy: A levy on mineral oils subject to excise duty based on the law: "Wet algemene bepalingen milieuhygiëne"

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.

III

Manufactured tobacco

Cigars and cigarillos

Manufactured tobacco

Situation 29/03/95

Minimum excise duty adopted by Council on 19-10-1992		Cigars and cigarillos					overall minimum excise duty 5% of the retail selling price include. all taxes 7 ECU per 1000 items or per kg (Art.3 of Directive 92/80)
		Specific excise		Ad.valorem excise	VAT %	Excise Ad.valorem + VAT	
		Nat.Curr	in ECU	(as % of retail selling price) (TIRSP)	(as % of retail selling price) TIRSP)	(as % of retail selling price) TIRSP)	
MS	Nat. Curr						
AT	OS	0,00	0,00	13,00%	16,67%	29,67%	
BE	BFR	0,00	0,00	10,00%	17,01%	27,01%	
DE	DM	0,00	0,00	5,00%	13,04%	18,04%	
DK	DKR	198,00	26,29	10,00%	20,00%	30,00%	
EL	DRA	0,00	0,00	26,00%	15,25%	41,25%	
ES	PTA	0,00	0,00	10,00%	13,79%	23,79%	
FI	FMK	0,00	0,00	20,00%	18,03%	38,03%	
FR	FF	0,00	0,00	29,26%	15,68%	44,94%	
GB	UKL	85,61	109,82	0,00%	14,89%	14,89%	
IE	IRL	78,10	98,65	0,00%	17,36%	17,36%	
IT	LIT	0,00	0,00	23,00%	15,97%	38,97%	
IT	LIT	0,00	0,00	46,00%	15,97%	61,97%	
LU	LFR	0,00	0,00	10,00%	13,04%	23,04%	
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	350,00	37,89	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 qualify, presentation, origin of the products, the materials used, the characteristics of the firms involved or any other criterion. (Directive 92/80/CEE, Article 3.2)

ES and IT: 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 (Directive 92/80/EEC, Article 3.3).

Cigarettes

Manufactured tobacco

Situation 29/03/95

		Cigarettes											
		Specific excise (1000 pieces)				Ad.valorem excise	VAT %	Excise Ad.valorem + VAT	Total Tax (specific exc. + Ad.Val + VAT)	Current most popular price category per 1000 cigarettes		Total tax yield	overall minimum excise duty
		Nat.Curr	in ECU	as % of retail selling price	as % of total taxation specific + Ad.Valorem+ VAT	(as % of retail selling price)	(as % of retail selling price)	(as % of retail selling price)	(as % of retail selling price)	Nat. currency	in ECU	(ECU per 1000 cigarettes)	specific excise duty + Ad.val duty excl.VAT
				(TIRSP)	(TIRSP)	(TIRSP)	(TIRSP)	(TIRSP)	(TIRSP)				
Minimum excise duty adopted by Council on 19-10-1992													57% of the retail selling price incl. of taxes
MS	Nat. Curr												
AT	OS	232,00	17,15	16,00%	21,72%	41,00%	16,67%	57,67%	73,67%	1450,00	107,19	78,96	57,00%
BE	BFR	357,00	9,03	7,76%	10,38%	50,00%	17,01%	67,01%	74,77%	4600,00	116,39	87,03	57,76%
DE	DM	83,00	43,18	33,88%	47,24%	24,80%	13,04%	37,84%	71,72%	245,00	127,46	91,42	58,68%
DK	DKR	606,80	80,55	43,34%	51,26%	21,22%	20,00%	41,22%	84,56%	1400,00	185,85	157,16	64,56%
EL	DRA	873,00	2,98	3,88%	5,35%	53,39%	15,25%	68,64%	72,52%	22500	76,78	55,69	57,27%
ES	PTA	400,00	2,52	6,40%	9,12%	50,00%	13,79%	63,79%	70,19%	6250	39,30	27,59	56,40%
FI	FMK	75,00	12,54	7,54%	9,97%	50,00%	18,03%	68,03%	75,57%	995,00	166,37	125,72	57,54%
FR	FF	29,06	4,43	3,52%	4,75%	54,95%	15,68%	70,63%	74,16%	825,00	125,79	93,28	58,47%
GB	UKL	57,64	73,94	42,70%	55,03%	20,00%	14,89%	34,89%	77,59%	135,00	173,17	134,36	62,70%
IE	IRL	53,25	67,26	44,01%	52,76%	22,05%	17,36%	39,41%	83,41%	121,00	152,83	127,48	66,06%
IT	LIT	5654,90	2,93	3,65%	5,00%	53,35%	15,97%	69,32%	72,96%	155000	80,21	58,52	57,00%
LU	LFR	120,00	3,04	3,45%	5,02%	54,50%	10,71%	65,21%	68,66%	3480	88,05	60,46	57,95%
NL	HFL	81,25	37,75	35,95%	50,01%	21,05%	14,89%	35,94%	71,89%	226,00	104,99	75,48	57,00%
PT	ESC	1452,00	7,42	11,17%	13,67%	56,00%	14,53%	70,53%	81,70%	13000,00	66,41	54,25	67,17%
SE	SKR	750,00	81,20	49,18%	71,09%	0,00%	20,00%	20,00%	69,18%	1525,00	165,10	114,22	49,18%

*SE: SE: as from 1/01/1996 Sweden will apply a specific excise of 520 SKR and an ad valorem excise of 15,2%

PT: 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. (Directive 92/79/EEC Art.3.2)

ES: Has a transitional period of two years, starting 1 January 1993, to attain the overall minimum excise duty rate of directive 92/79/EEC Article 2 (Art 3.1)

Fine Cut tobacco intended for the rolling of cigarettes

Manufactured tobacco

Situation 29/03/95

		Fine Cut tobacco intended for the rolling of cigarettes					
		Specific excise		Ad.valorem excise	VAT %	Excise Ad.valorem + VAT	overall minimum excise duty expressed as % of amount per kilogram
Minimum excise duty adopted by Council on 19-10-1992		Nat.Curr	in ECU	(as % of retail selling price) (TIRSP)	(as % of retail selling price) TIRSP)	(as % of retail selling price) TIRSP)	30% of the retail selling price include. all taxes 20 ECU per kg (Art.3 of Directive 92/80)
MS	Nat. Curr						
AT	OS	0,00	0,00	47,00%	16,67%	63,67%	
BE	BFR	0,00	0,00	37,55%	17,01%	54,56%	
DE	DM	30,21	15,72	18,12%	13,04%	31,16%	
DK	DKR	275,00	36,51	0,00%	20,00%	20,00%	
DK	DKR	350,00	46,46	0,00%	20,00%	20,00%	
EL	DRA	0,00	0,00	57,50%	15,25%	72,75%	
ES	PTA	0,00	0,00	30,00%	13,79%	43,79%	
FI	FMK	0,00	0,00	48,00%	18,03%	66,03%	
FR	FF	0,00	0,00	51,40%	15,68%	67,08%	
GB	UKL	85,94	110,24	0,00%	14,89%	14,89%	
IE	IRL	65,90	83,24	0,00%	17,36%	17,36%	
IT	LIT	0,00	0,00	54,00%	15,97%	69,97%	
LU	LFR	0,00	0,00	31,50%	10,71%	42,21%	
NL	HFL	35,15	16,33	16,53%	14,89%	31,42%	
PT	ESC	0,00	0,00	30,00%	14,53%	44,53%	
SE	SKR	384,00	41,57	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 qualify, presentation, origin of the products, the materials used, the characteristics of the firms involved or any other criterion. (Directive 92/80/CEE, Article 3.2)

Other smoking tobaccos

Manufactured tobacco

Situation 29/03/95

Minimum excise duty adopted by Council on 19-10-1992		Other smoking tobaccos					overall minimum excise duty expressed as % of amount per kilogram 20% of the retail selling price include. all taxes 15 ECU per kg (Art.3 of Directive 92/80)
		Specific excise		Ad.valorem excise	VAT %	Excise Ad.valorem + VAT	
		Nat.Curr	in ECU	(as % of retail selling price) (TIRSP)	(as % of retail selling price) TIRSP)	(as % of retail selling price) TIRSP)	
MS	Nat. Curr						
AT	OS	0,00	0,00	34,00%	16,67%	50,67%	
BE	BFR	0,00	0,00	37,55%	17,01%	54,56%	
DE	DM	5,50	2,86	22,00%	13,04%	35,04%	
EL	DRA	0,00	0,00	57,50%	15,25%	72,75%	
ES	PTA	0,00	0,00	20,00%	13,79%	33,79%	
FI	FMK	0,00	0,00	48,00%	18,03%	66,03%	
FR	FF	0,00	0,00	47,14%	15,68%	62,82%	
GB	UKL	37,64	48,28	0,00%	14,89%	14,89%	
IE	IRL	54,18	68,44	0,00%	17,36%	17,36%	
IT	LIT	0,00	0,00	54,00%	15,97%	69,97%	
LU	LFR	0,00	0,00	31,50%	10,71%	42,21%	
NL	HFL	35,65	16,56	16,10%	14,89%	30,99%	
PT	ESC	0,00	0,00	30,00%	14,53%	44,53%	
SE	SKR	75,00	8,12	0,00%	20,00%	20,00%	
SE	SKR	123,00	13,32	0,00%	20,00%	20,00%	

V

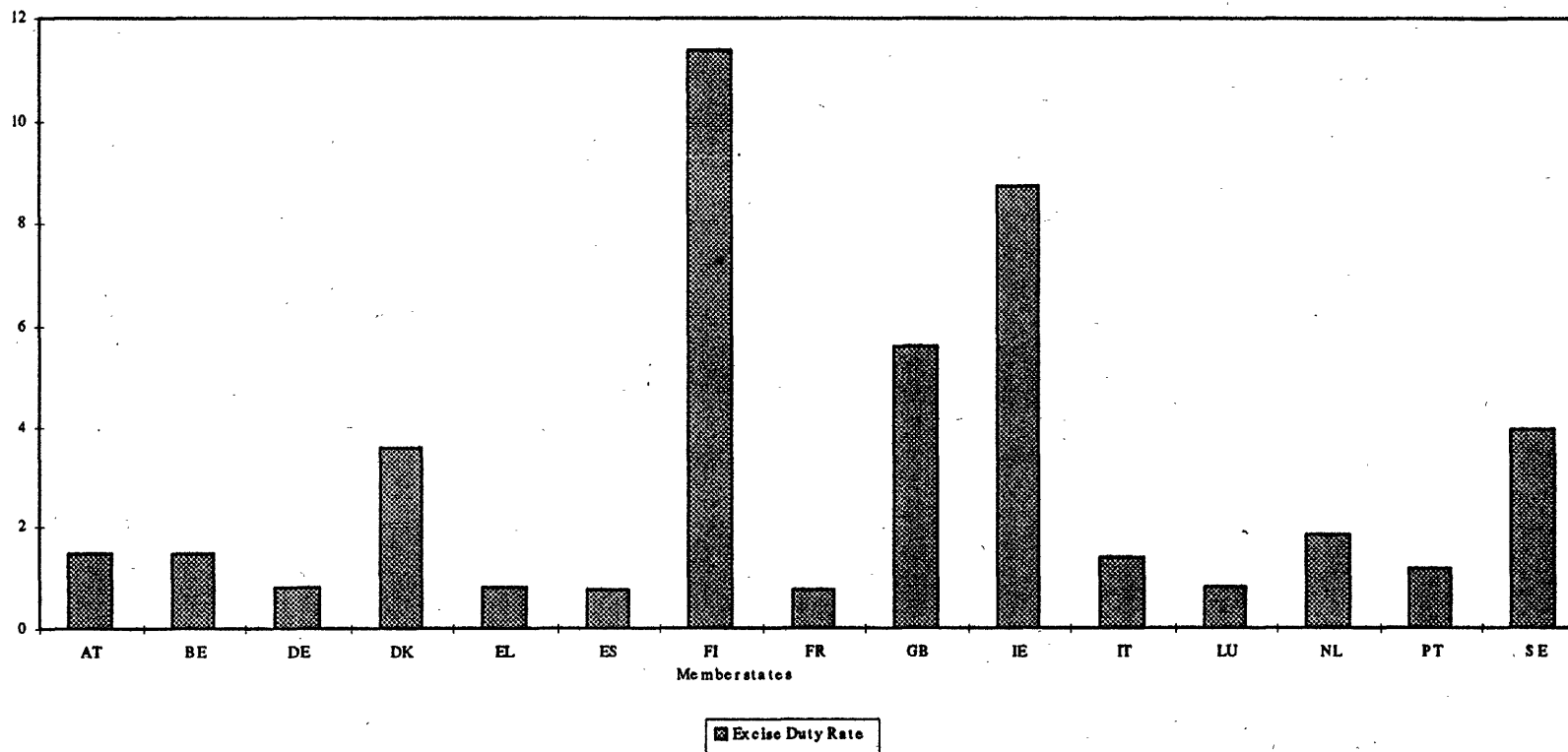
Graphs II

EXCISE DUTY ALCOHOLIC BEVERAGES

Beer (per hectolitre/degree Plato)

values in Ecu at 01/10/94

Situation 29/03/95



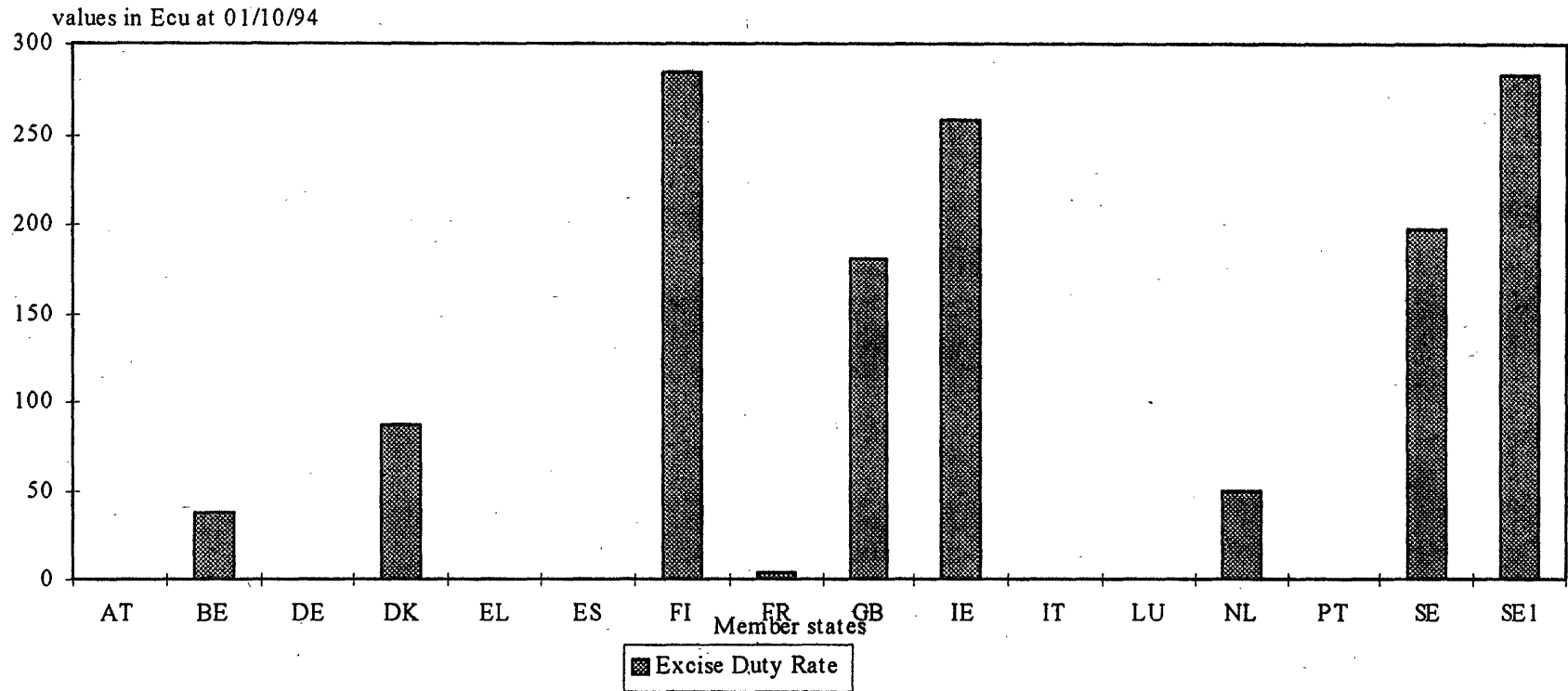
0.748 ECU hl/degree Plato of finished product

1.87 ECU hl/degree of alcohol of finished product

EXCISE DUTY ALCOHOLIC BEVERAGES

Still wine (per hectolitre)

Situation 29/03/95



SE: 7% to 8,5% SE1: 8,5% to 15%

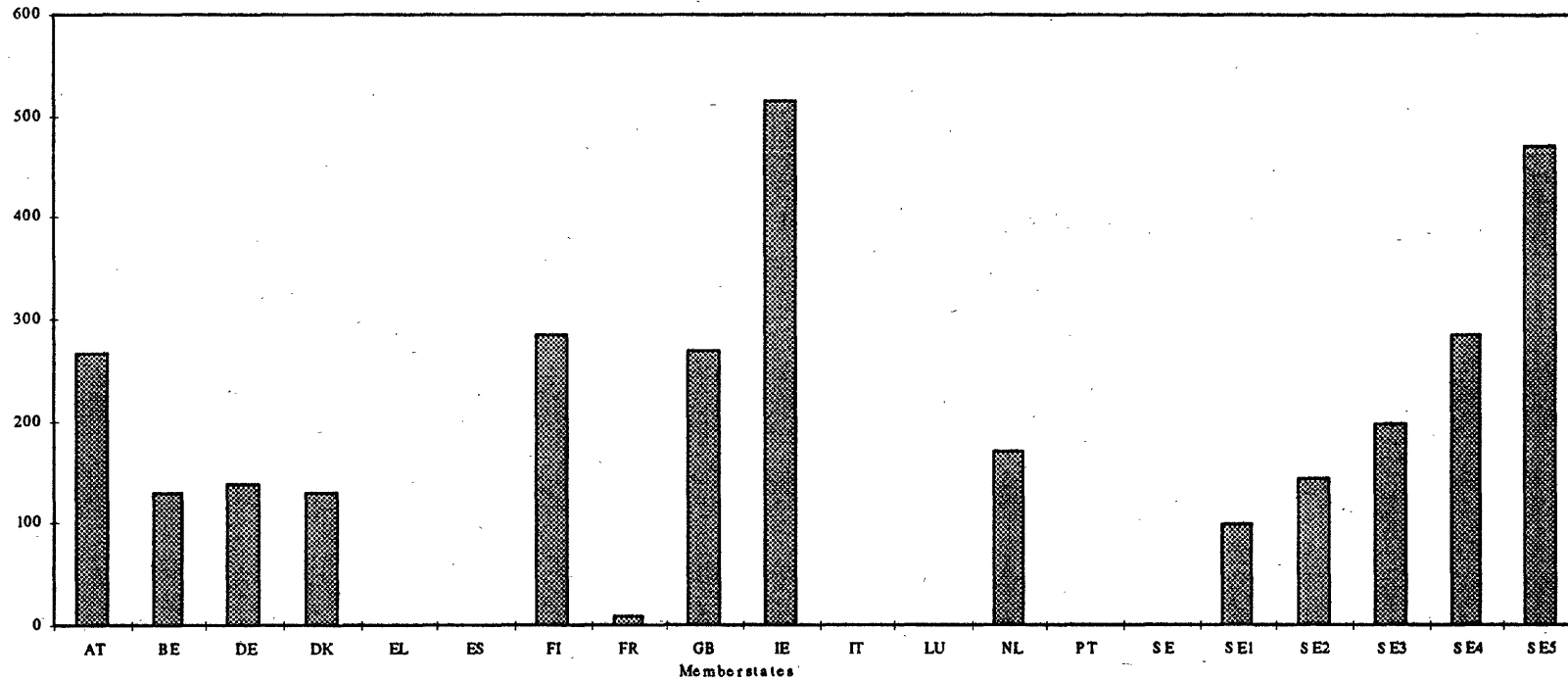
0 ECU per hectolitre of product

EXCISE DUTY ALCOHOLIC BEVERAGES

Sparkling wine (per hectolitre)

values in Ecu at 01/10/94

Situation 29/03/95



Excise Duty Rate

SE: 0 to 2,25%

SE1: 2,25% to 4,5%

SE2: 4,5% to 7%

SE3: 7% to 8,5%

SE4: 8,5% to 15%

SE5: 15% to 18%

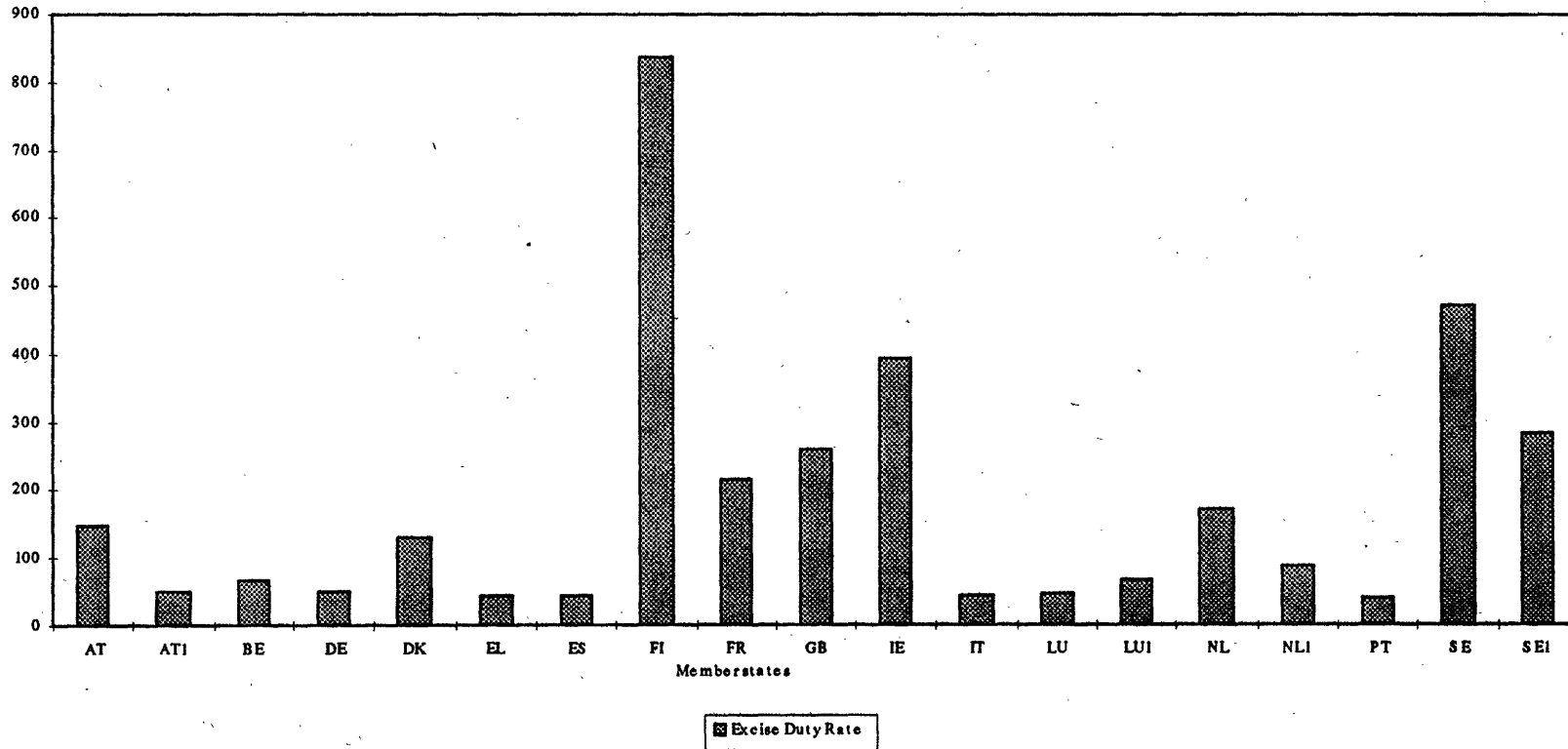
0 ECU per hectolitre of product

EXCISE DUTY ALCOHOLIC BEVERAGES

Intermediate products (per hectolitre)

values in Ecu at 01/10/94

Situation 29/03/95



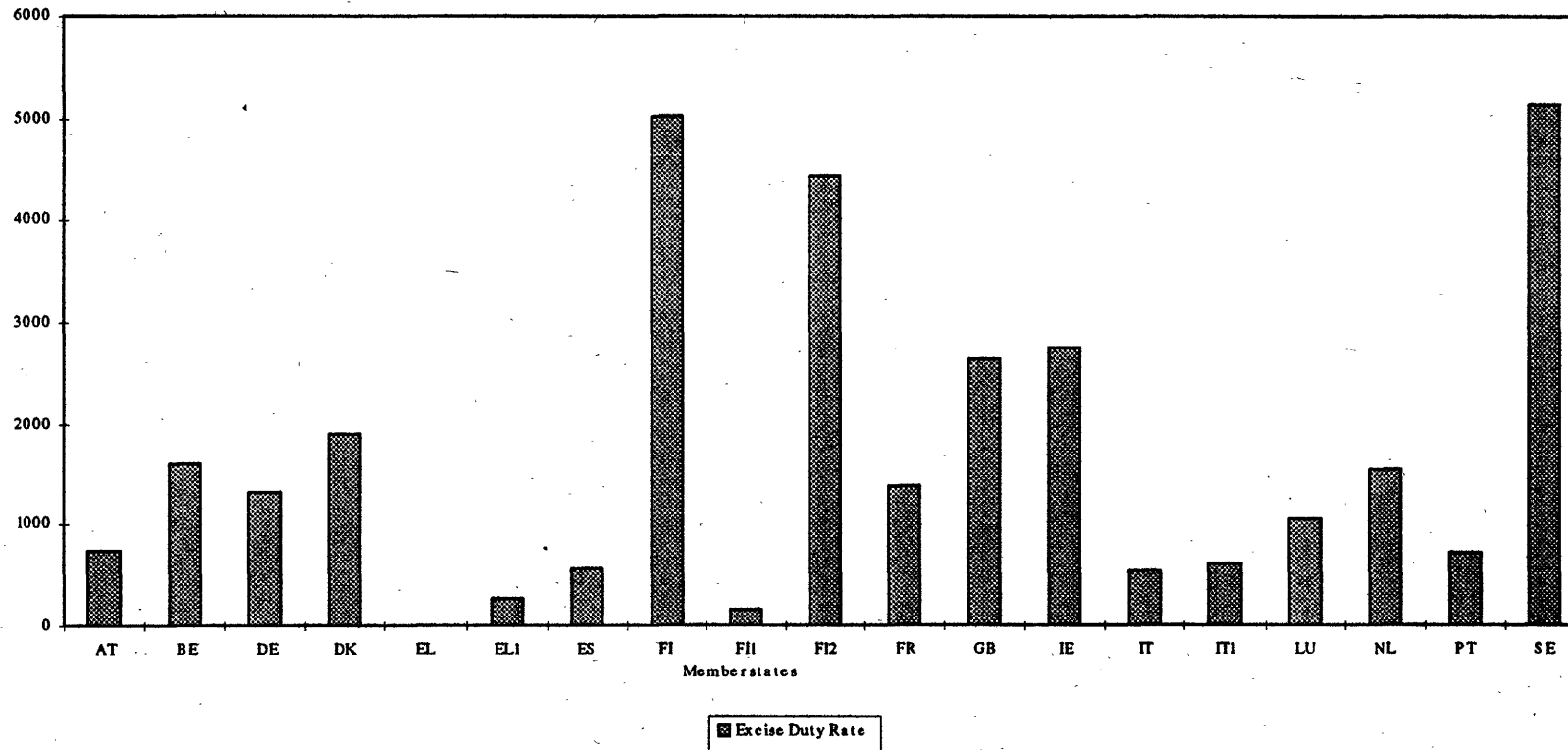
AT: ≥ 3 bar AT1: < 3 bar LU: $< 15\%$ vol LU1: $> 15\%$ vol NL: Sparkling NL1: Still SE: $< 15\%$ vol SE1: $> 15\%$ vol 45 ECU per hectolitre of product

EXCISE DUTY ALCOHOLIC BEVERAGES

Spirits (per hectolitre of pure alcohol)

values in Ecu at 01/10/94

Situation 29/03/95



EL: non-ouzo

EL1: ouzo

FI: for others

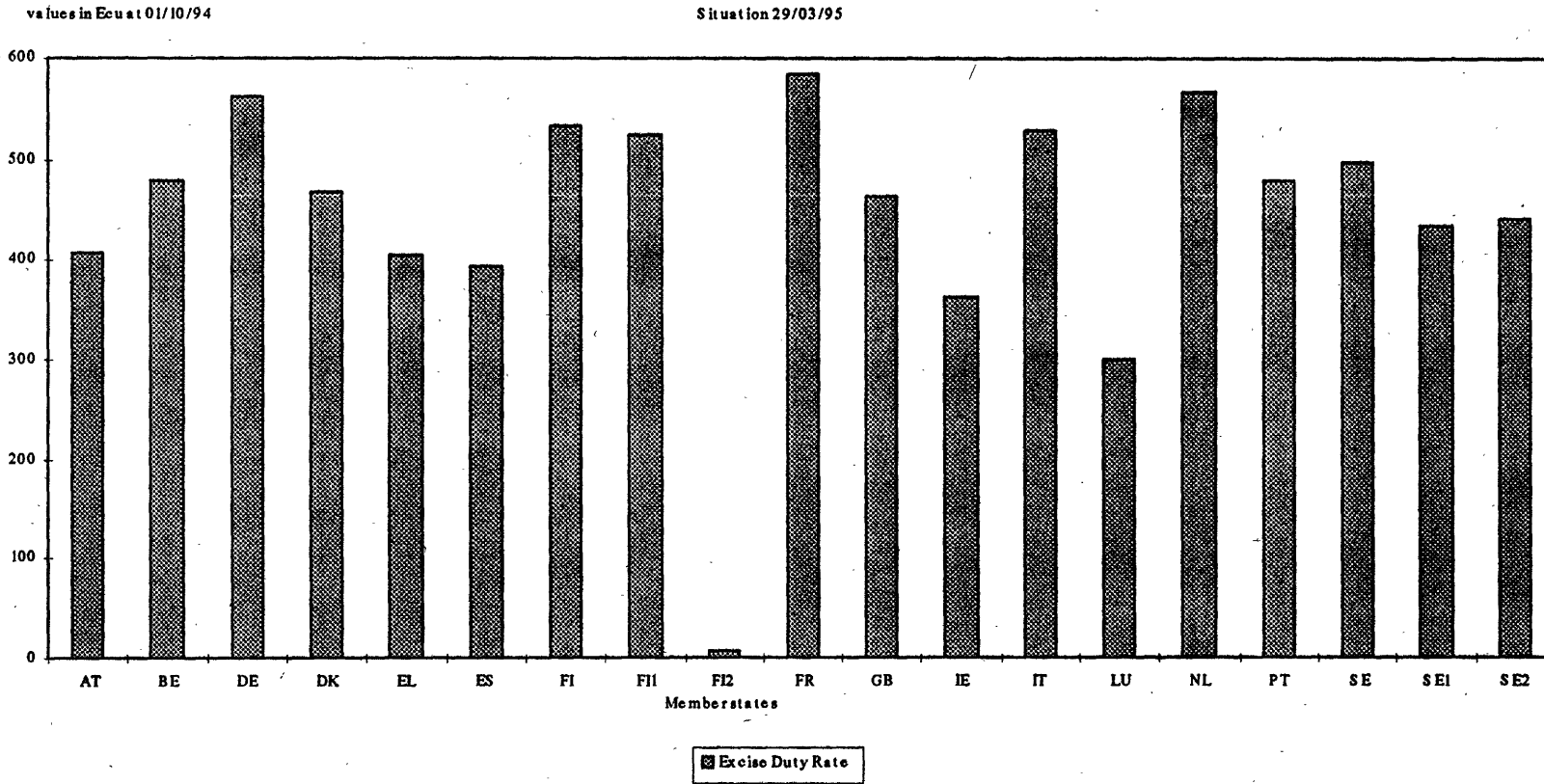
FI1: >1,2%<2,8%

FI2: >2,8%<10,0%

550 ECU per hectolitre of pure alcohol

EXCISE DUTY MINERAL OIL

Leaded petrol (per 1000 litres)



FI: normal rate FII: environmentally friendly
litres for Luxembourg (1-1-1993 to 31-12-1994)

FI2: precautionary stocks fee SE: for others SE1: class 2

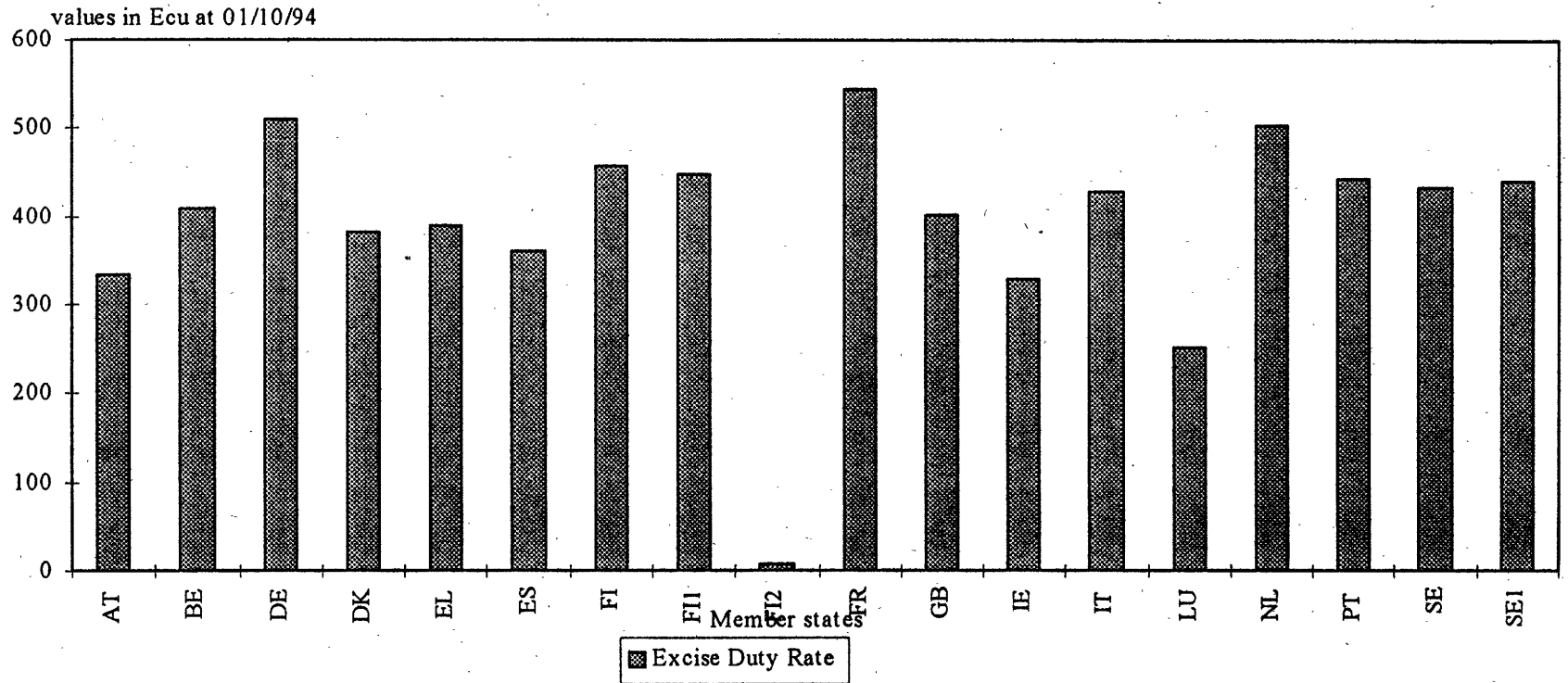
SE2: class 3

337 ECU per 1000 litres; 292 ECU per 1000

EXCISE DUTY MINERAL OIL

Unleaded petrol (per 1000 litres)

Situation 29/03/95

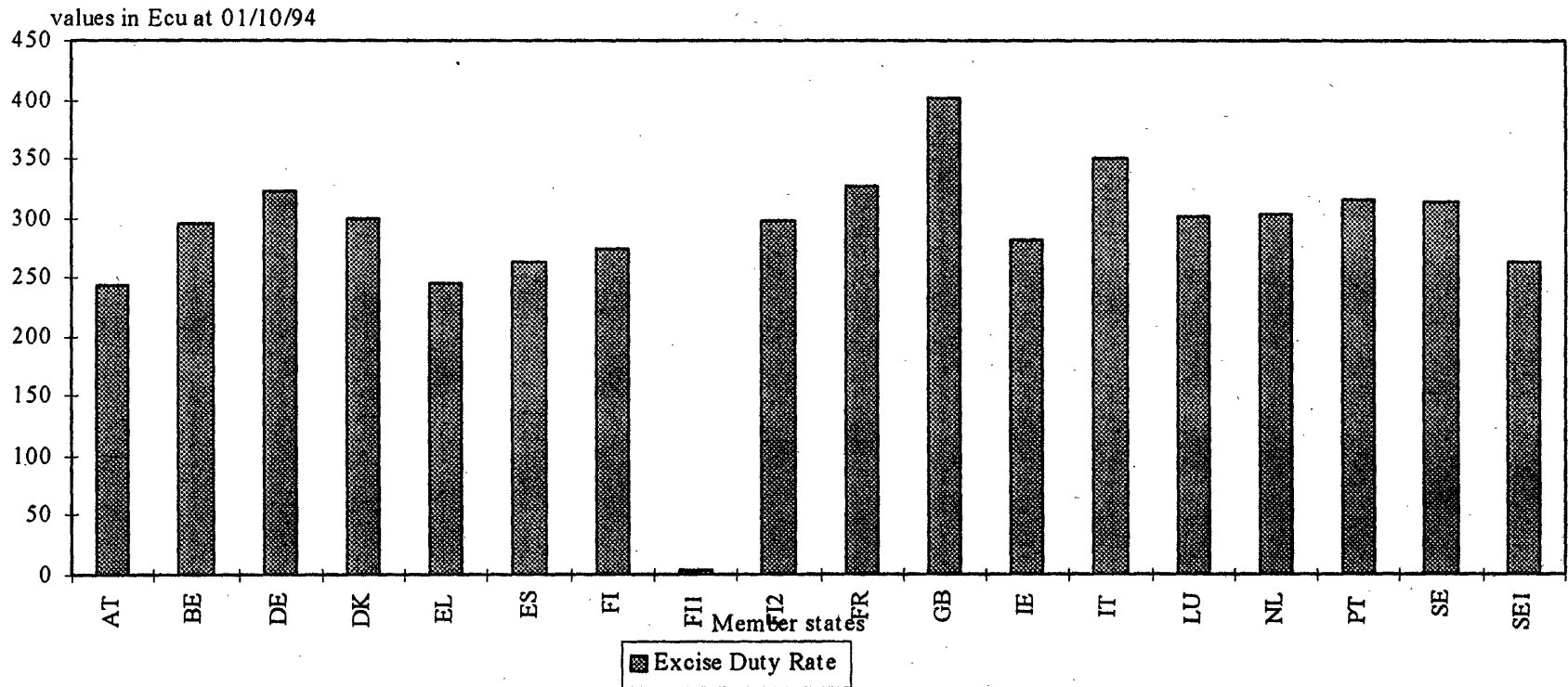


287 ECU per 1000 litres; 242 ECU per 1000 litres for Luxembourg (1-1-1993 to 31-12-1994) rate of duty shall be below that charged on leaded petrol

EXCISE DUTY MINERAL OIL

Diesel (per 1000 litres)

Situation 29/03/95

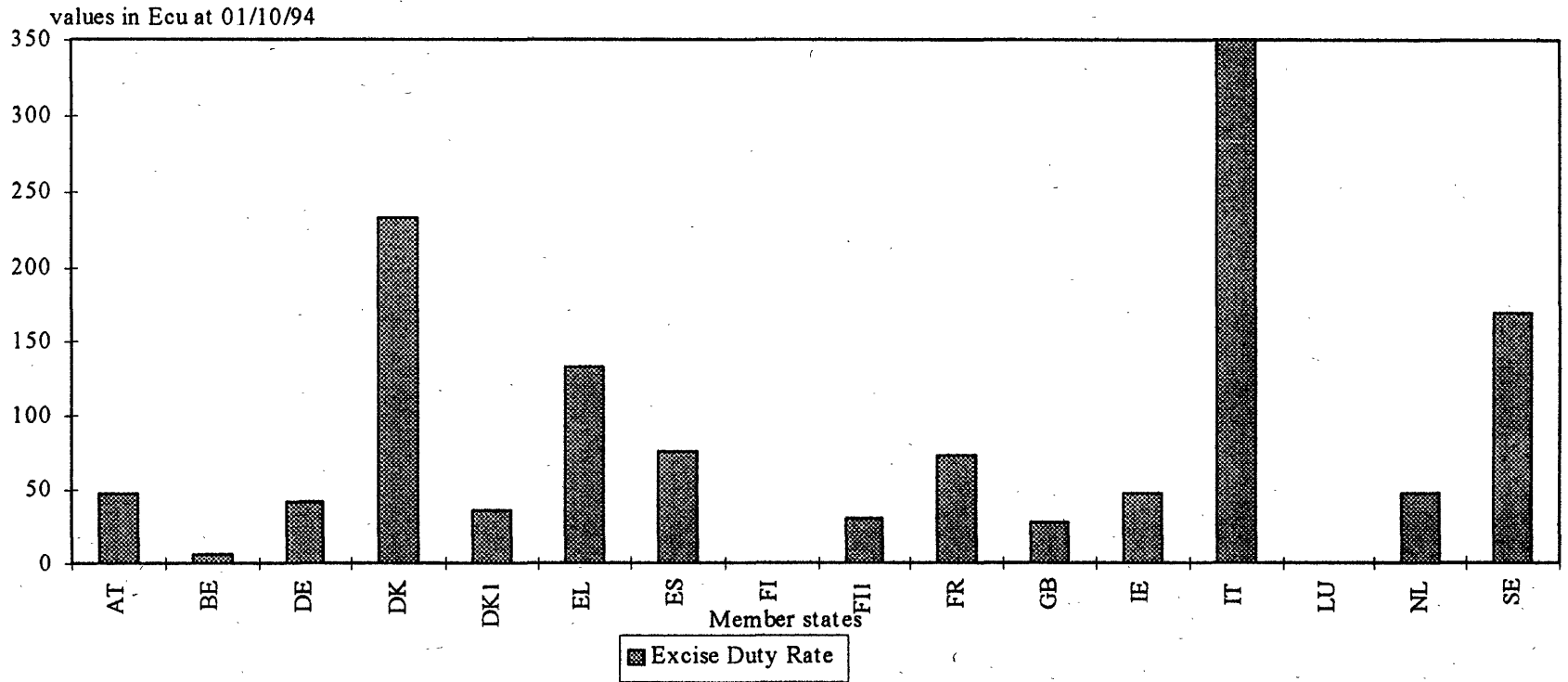


245 ECU per 1000 litres; 195 ECU per 1000 litres for Greece & Luxembourg (1-1-1993 to 31-12-1994)

EXCISE DUTY MINERAL OIL

Heating gas oil (per 1000 litres)

Situation 29/03/95

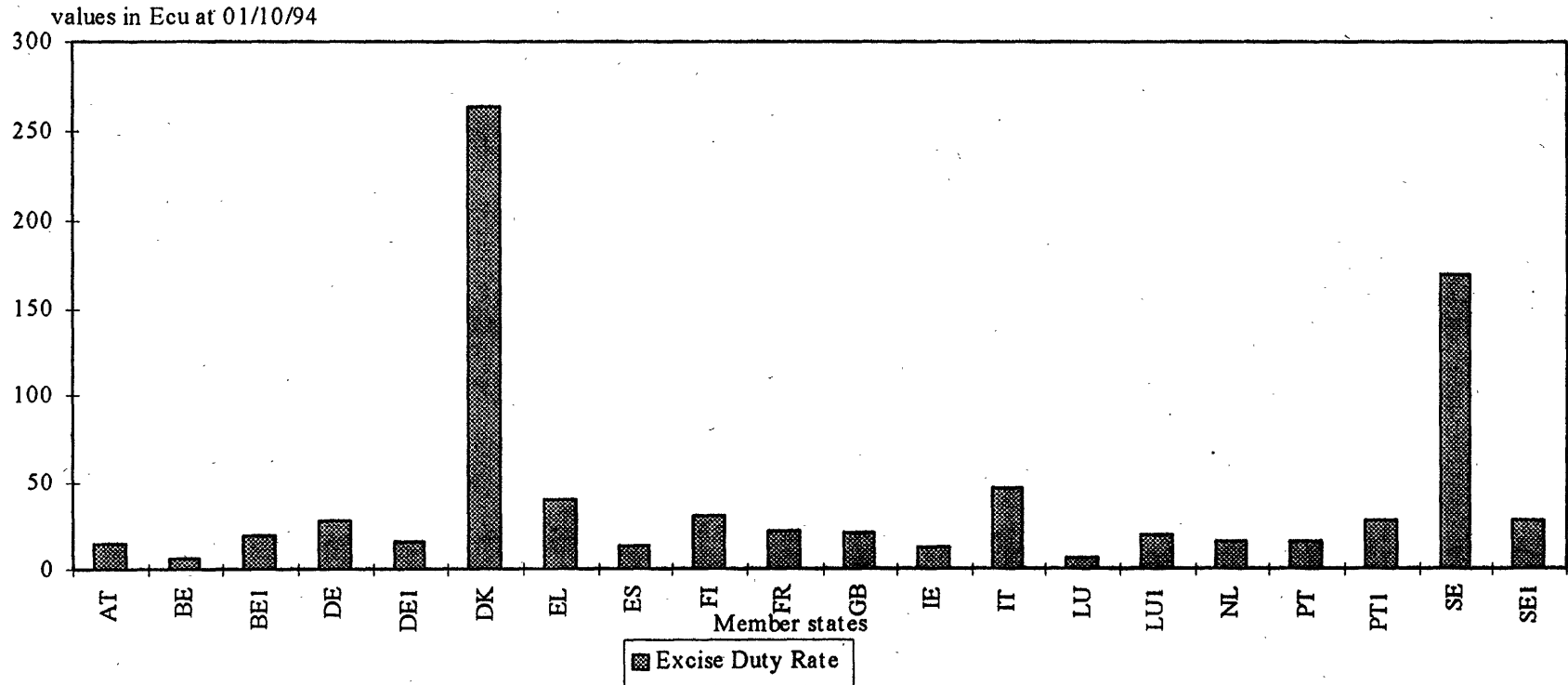


DK1: CO2 tax 18 ECU per 1000 litres

EXCISE DUTY MINERAL OIL

Heavy fuel oil (per 1000 Kg)

Situation 29/03/95



BE: ≤ 1% sulphur

BE1: > 1% sulphur

DE: electricity generation

DE1: heating purposes

LU: ≤ 1% sulphur

LU1: >1% sulphur

PT: ≤ 1% sulphur

PT1:

Others

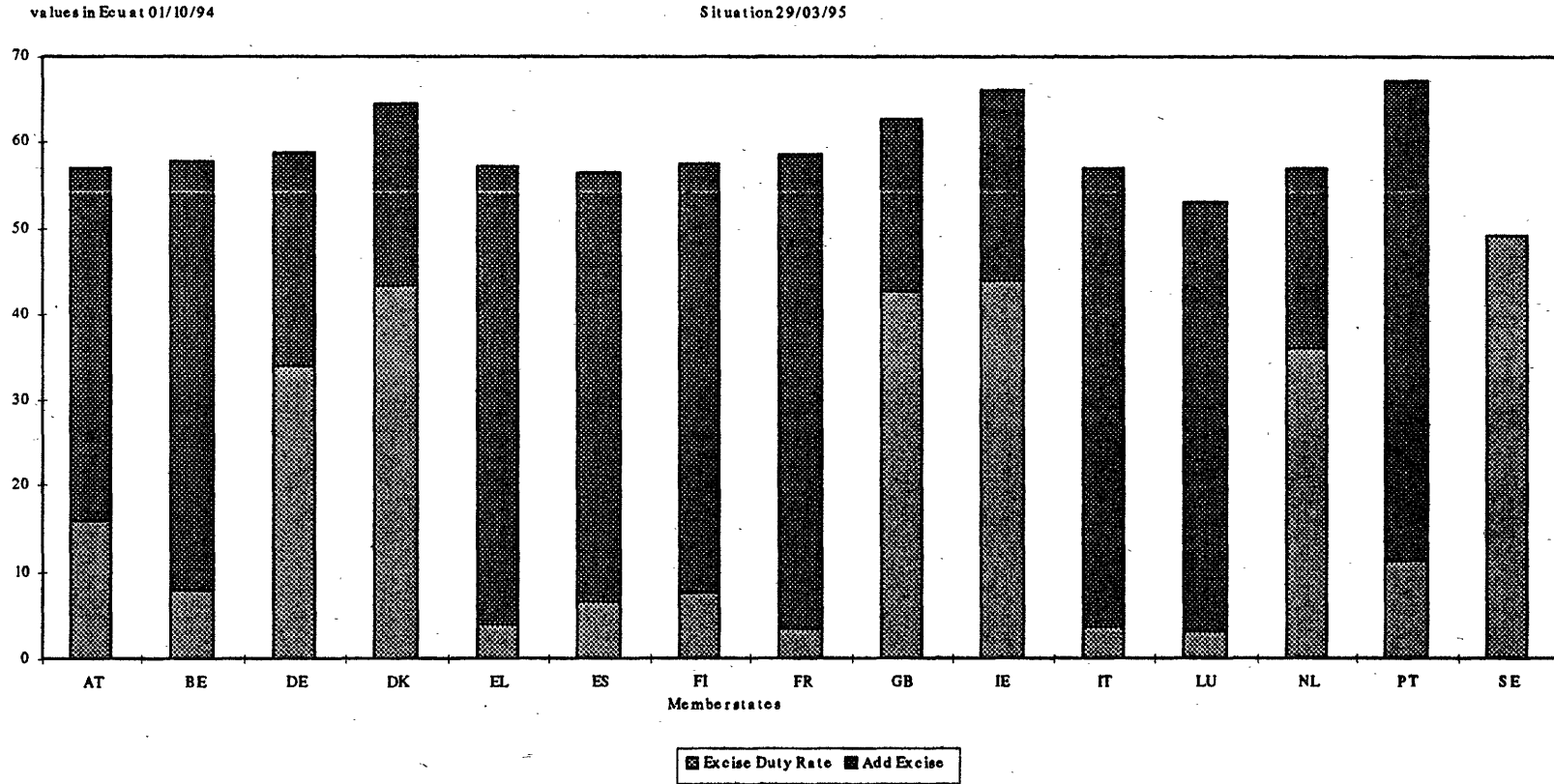
SE: no-industrial

SE1: industrial/commercial

13 ECU per 1000 kg

EXCISE DUTY MANUFACTURED TOBACCO

For 1000 cigarettes of the most current price category



IV

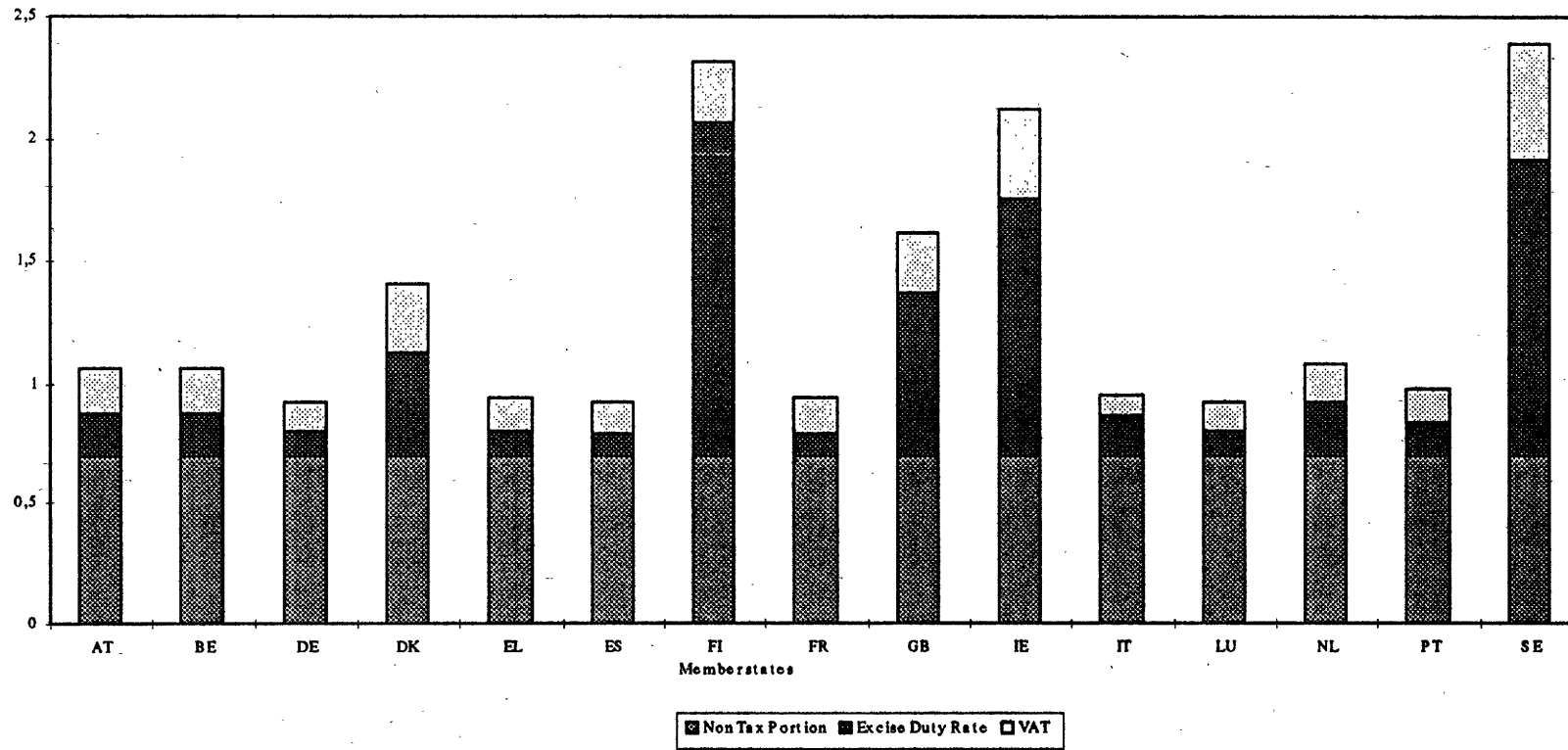
Graphs I

TAX INCIDENCE IN THE RETAIL PRICE

Beer(per litre at 12° Plato)

values in Ecu at 01/10/94

Situation 29/03/95



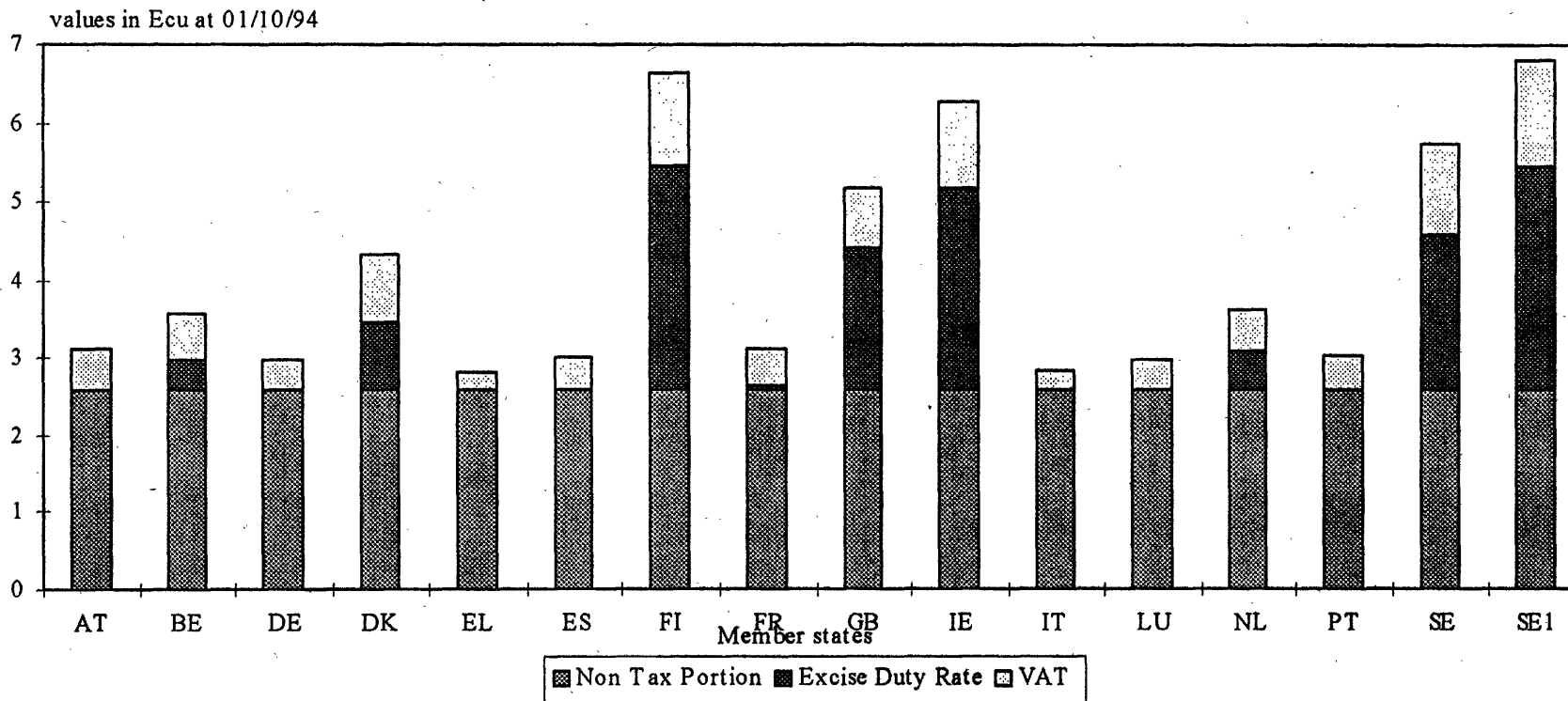
0.748 ECU hl/degree Plato of finished product

1.87 ECU hl/degree of alcohol of finished product

TAX INCIDENCE IN THE RETAIL PRICE

Still wine (per litre)

Situation 29/03/95



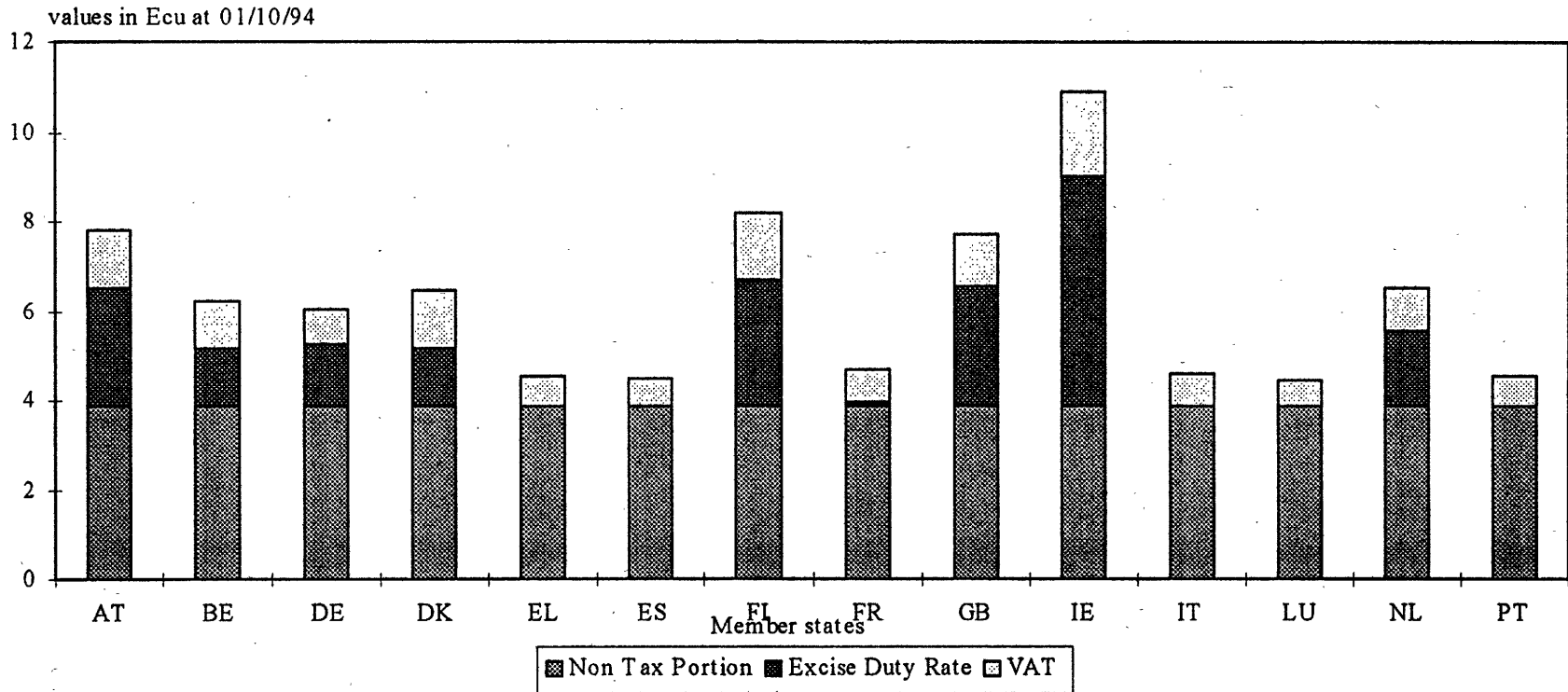
SE: 7% to 8,5% SE1: 8,5% to 15%

0 ECU per hectolitre of product

TAX INCIDENCE IN THE RETAIL PRICE

Sparkling wine(per litre)

Situation 29/03/95

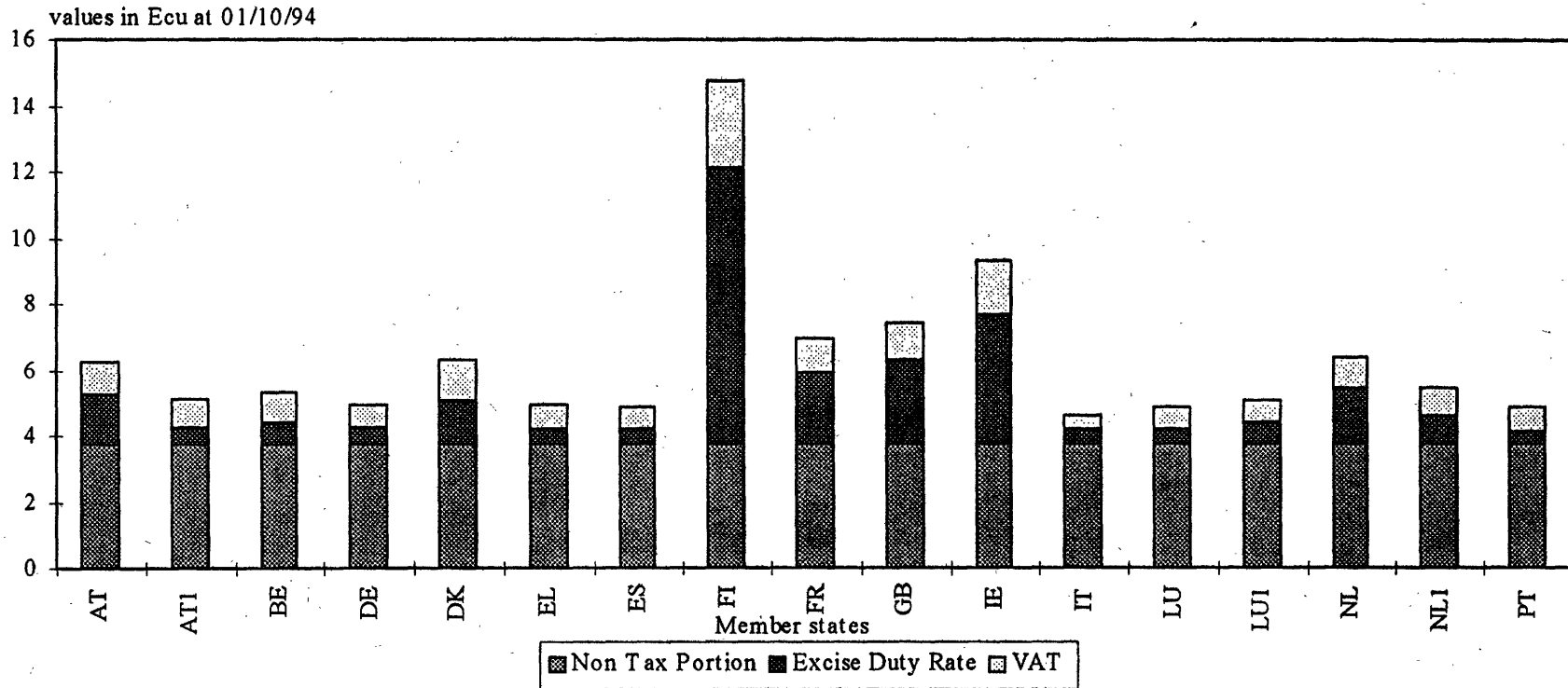


0 ECU per hectolitre of product

TAX INCIDENCE IN THE RETAIL PRICE

Intermediate products (per litre)

Situation 29/03/95



AT: ≥ 3 bar

AT1: < 3 bar

LU: $< 15\%$ vol

LU1: $> 15\%$ vol

NL: Sparkling

NL1: Still

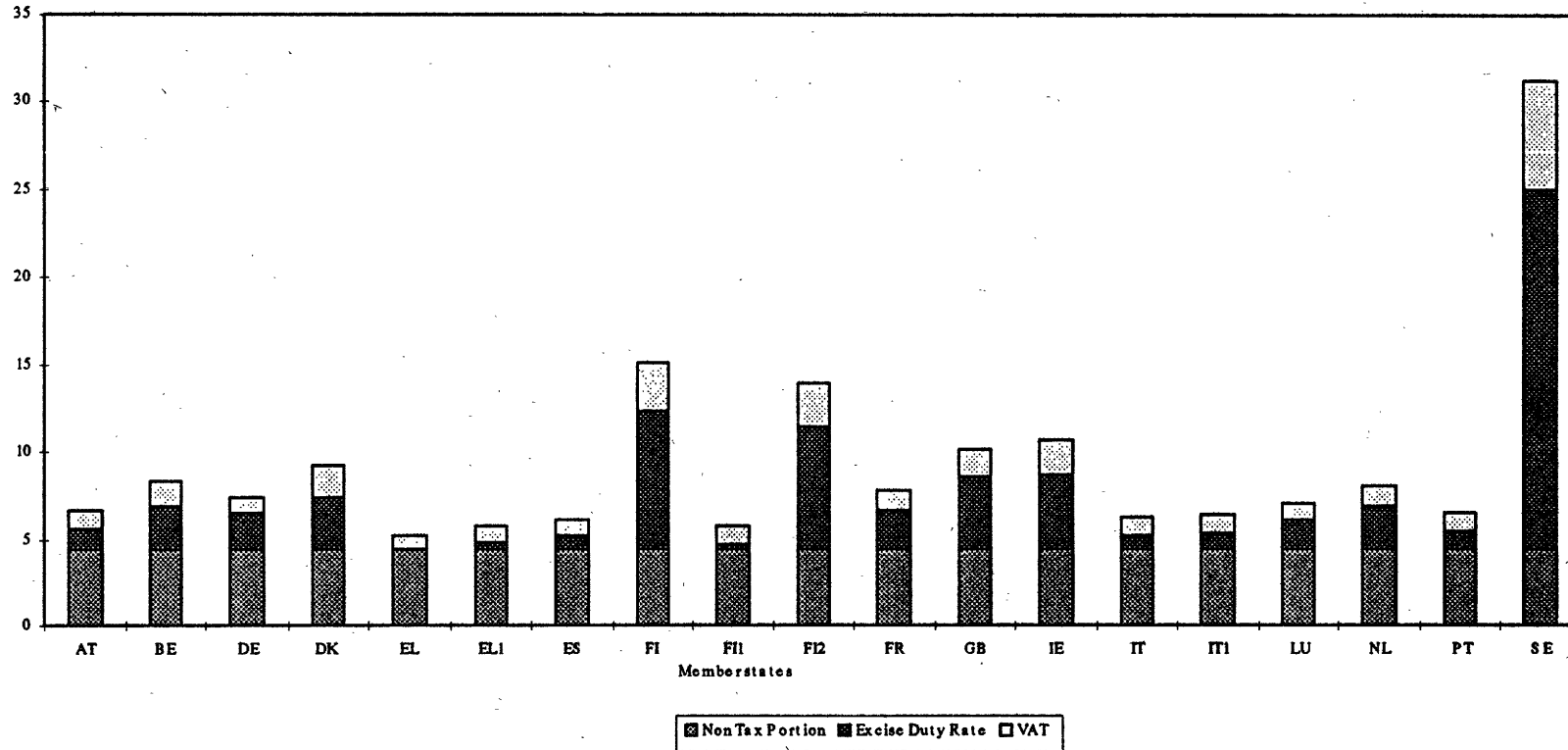
45 ECU per hectolitre of product

TAX INCIDENCE IN THE RETAIL PRICE

Spirits (per litre at 40%)

values in Ecu at 01/10/94

Situation 29/03/95



EL: non-ouzo

EL1: ouzo

FI: for others

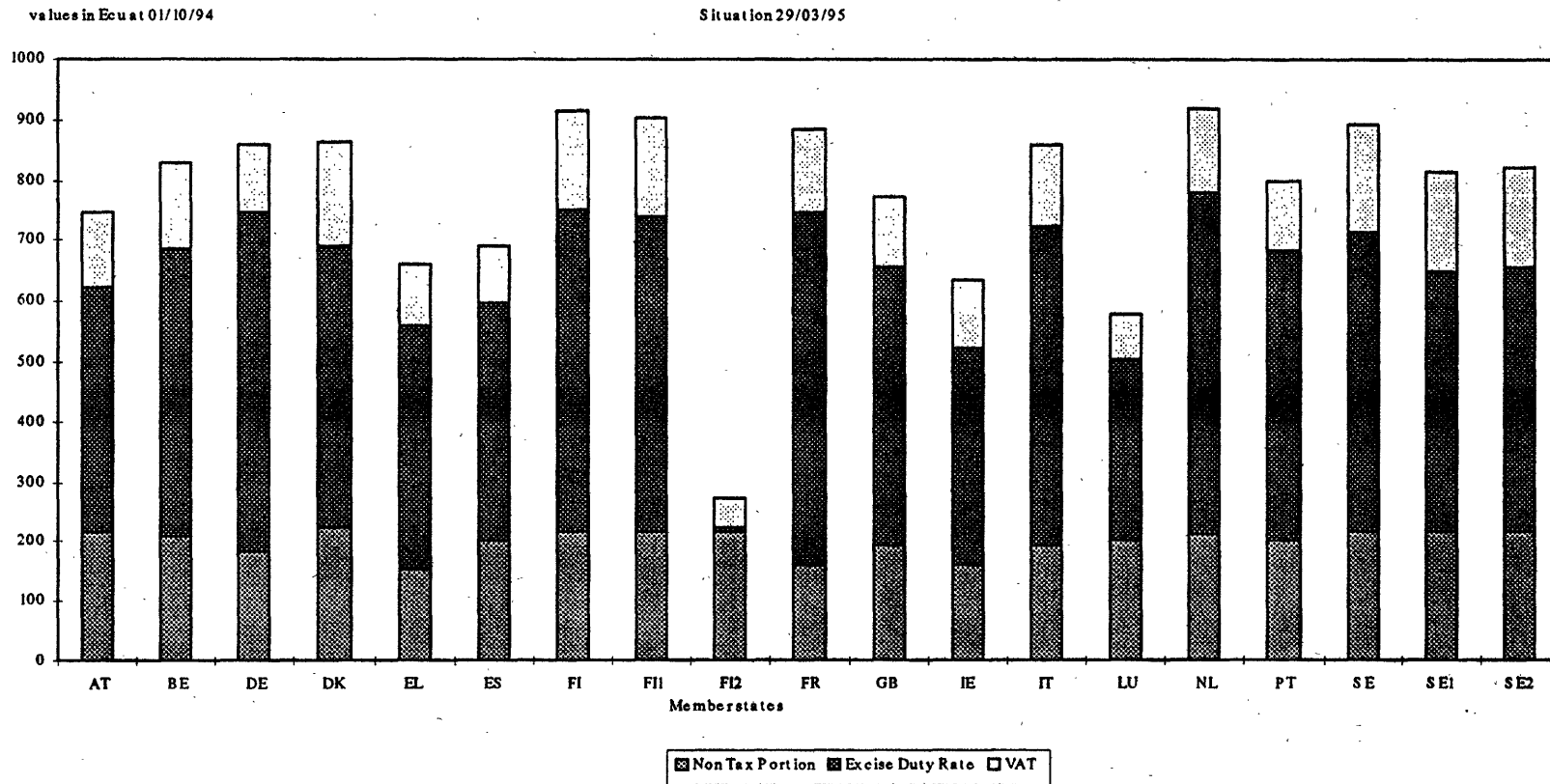
FI1: >1,2%<2,8%

FI2: >2,8%<10,0%

550 ECU per hectolitre of pure alcohol

TAX INCIDENCE IN THE RETAIL PRICE

Leaded Petrol (per 1000 litre)



FI: normal rate FI1: environmentally friendly
litres for Luxembourg (1-1-1993 to 31-12-1994)

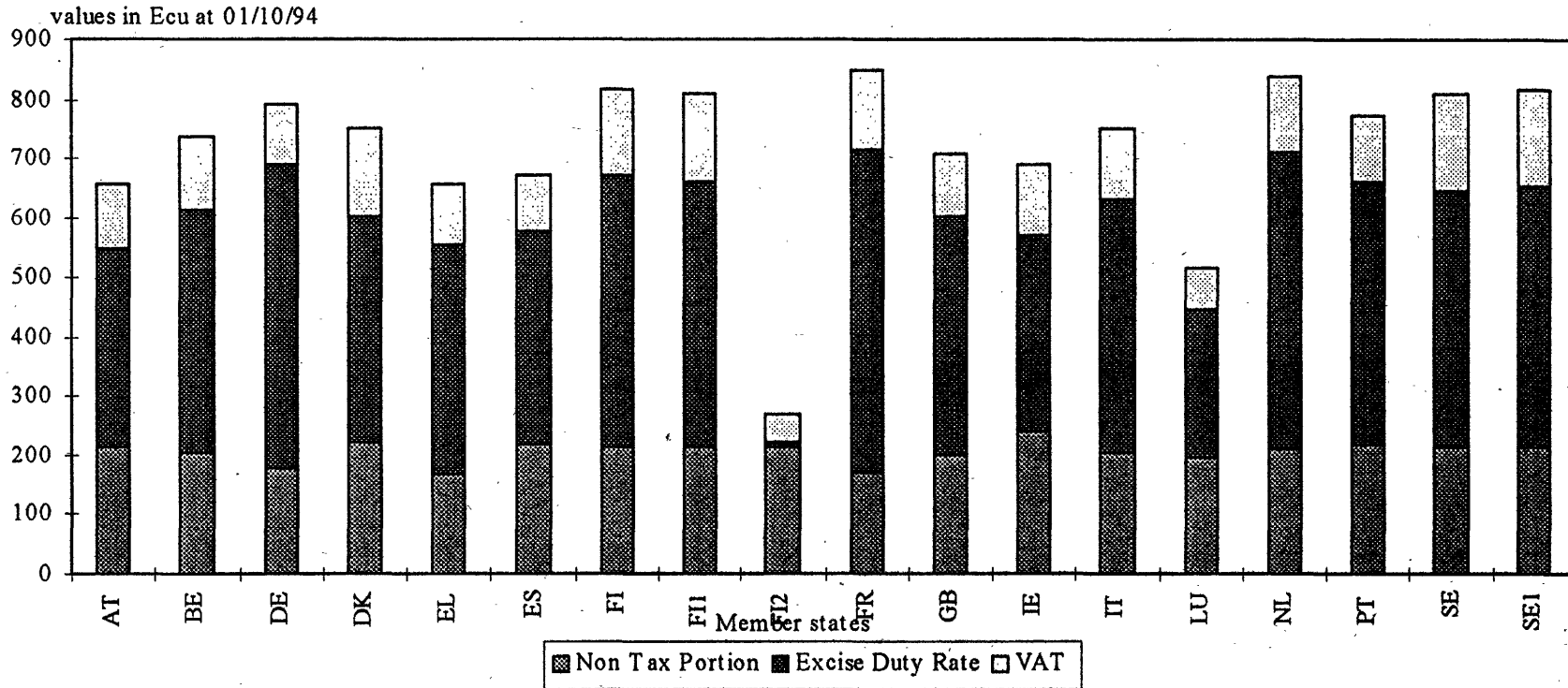
FI2: precautionary stocks fee SE: for others SE1: class 2 SE2: class 3

337 ECU per 1000 litres; 292 ECU per 1000

TAX INCIDENCE IN THE RETAIL PRICE

Unleaded Petrol (per 1000 litre)

Situation 29/03/95

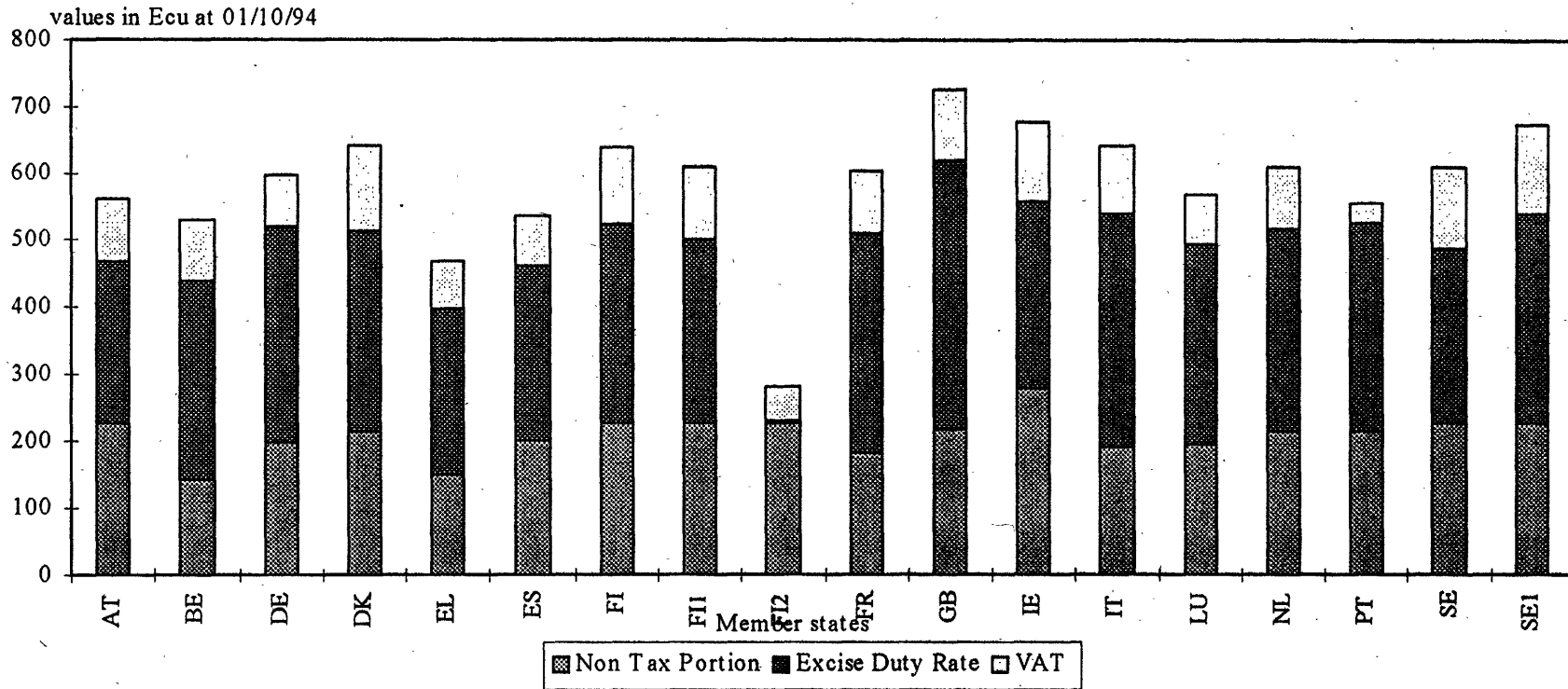


287 ECU per 1000 litres; 242 ECU per 1000 litres for Luxembourg (1-1-1993 to 31-12-1994) rate of duty shall be below that charged on leaded petrol

TAX INCIDENCE IN THE RETAIL PRICE

Diesel (per 1000 litre)

Situation 29/03/95

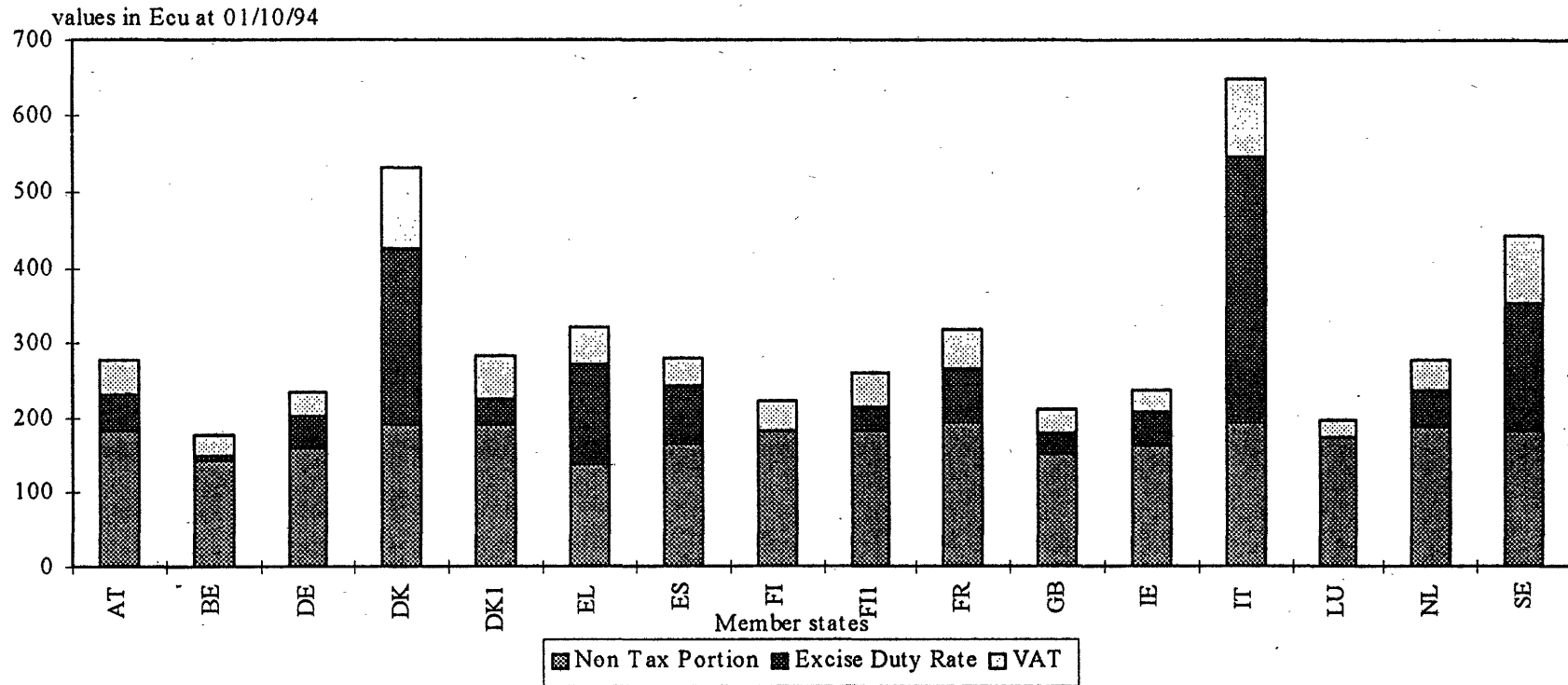


245 ECU per 1000 litres; 195 ECU per 1000 litres for Greece & Luxembourg (1-1-1993 to 31-12-1994)

TAX INCIDENCE IN THE RETAIL PRICE

Heating gas oil (per 1000 litre)

Situation 29/03/95

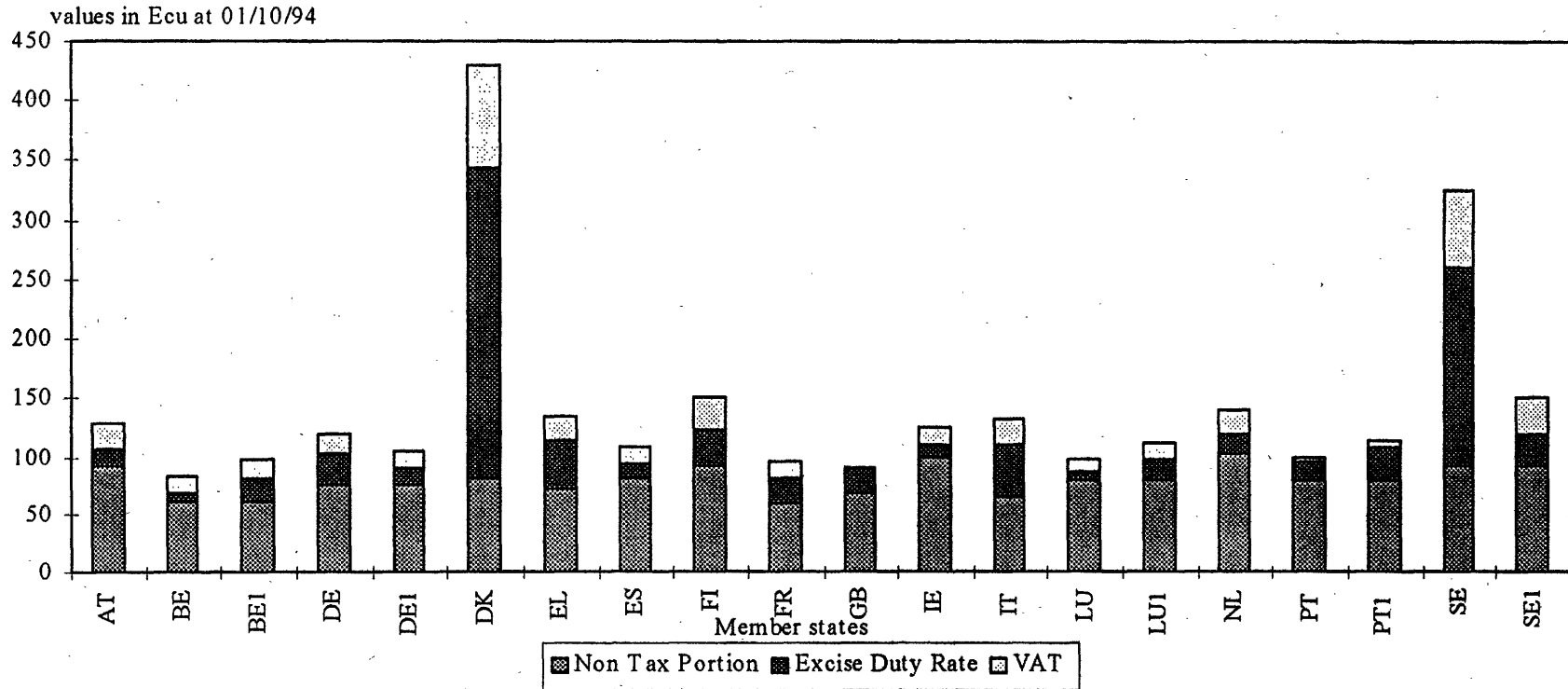


DK1: CO2 tax 18 ECU per 1000 litres

TAX INCIDENCE IN THE RETAIL PRICE

Heavy fuel oil (per 1000 litre)

Situation 29/03/95



BE: ≤ 1% sulphur

BE1: > 1% sulphur

DE: electricity generation

DE1: heating purposes

LU: ≤ 1% sulphur

LU1: >1% sulphur

PT: ≤ 1% sulphur

PT1:

Others

SE: no-industrial

SE1: industrial/commercial

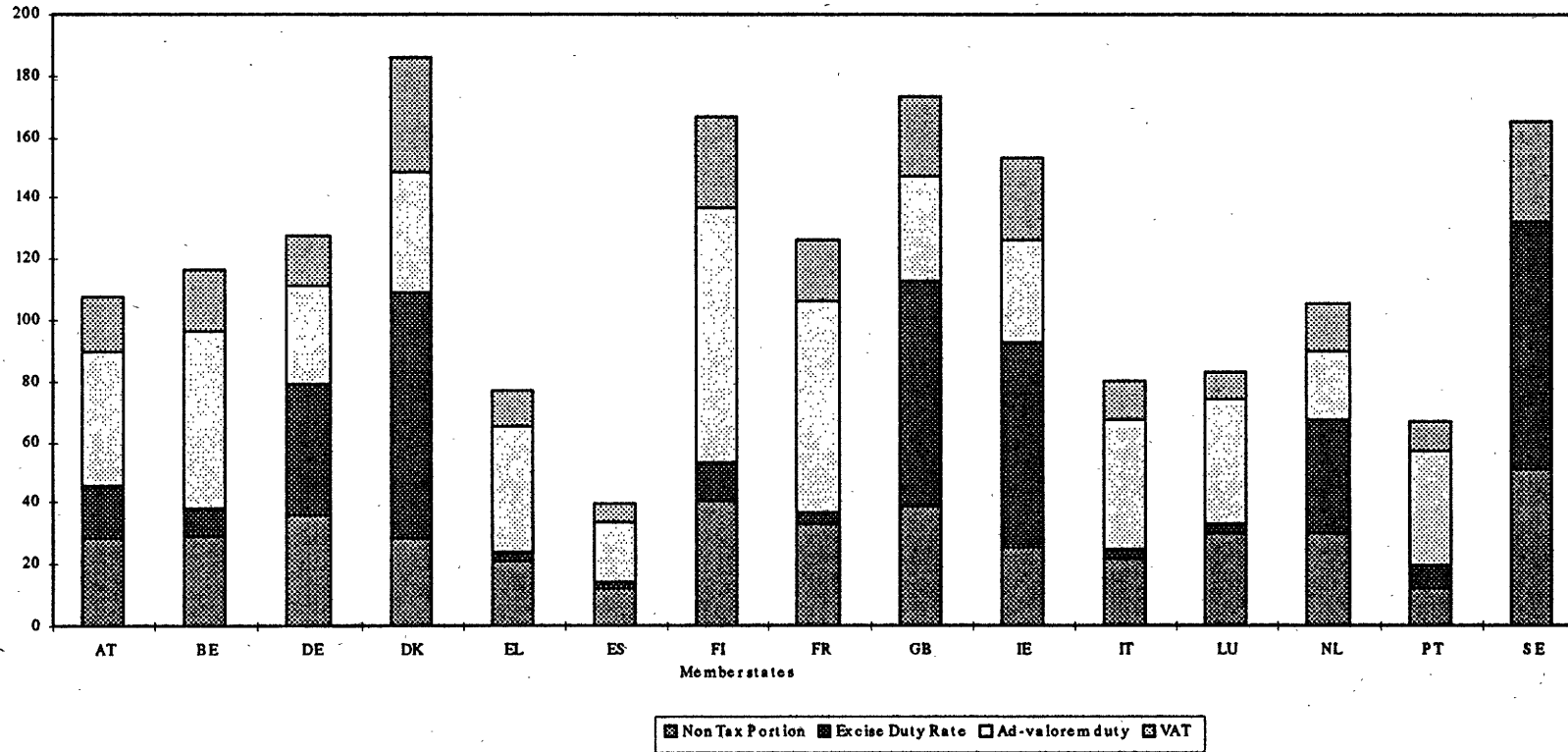
13 ECU per 1000 kg

TAX INCIDENCE IN THE RETAIL PRICE

For 1000 cigarettes of the most current price category

values in Ecu at 01/10/94

Situation 29/03/95



IV

**REVENUES FROM TAXES ON
CONSUMPTION**

ECU Exchange Rate

Value of Currency in ECU at 1 January						
Member State	Currency	1991	1992	1993	1994	1995
AT	OS				13,610100	13,610100
BE	BFR	42,194400	41,975600	40,154300	40,286900	40,286900
DE	DM	2,043720	2,039090	1,952680	1,935690	1,935690
DK	DKR	7,873740	7,934790	7,578640	7,553100	7,553100
EL	DRA	214,771000	235,312000	260,095000	277,970000	277,970000
ES	PTA	130,389000	129,339000	138,865000	158,928000	158,928000
FI	FMK				6,460860	6,460860
FR	FF	6,952370	6,959890	6,672400	6,577450	6,577450
GB	UKL	0,706217	0,712905	0,795735	0,755108	0,755108
IE	IRL	0,768315	0,767728	0,742828	0,790809	0,790809
IT	LIT	1539,950000	1539,200000	1804,520000	1909,980000	1909,980000
LU	LFR	42,194400	41,975600	40,154300	40,286900	40,286900
NL	HFL	2,305670	2,296770	2,195380	2,165410	2,165410
PT	ESC	182,054000	179,469000	175,652000	187,050000	187,050000
SE	SKR				9,296340	9,296340

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

Ethyl alcohol and alcoholic beverages

(in millions)

MS	ECU Value	I		II		III		IV		V		VI	
		Ethyl Alcohol and Spirits		Intermediate Products		Still Wine		Sparkling Wine		Beer		Alcohol contained in perfumes, etc.	
Year		NC	ECU	NC	ECU	NC	ECU	NC	ECU	NC	ECU	NC	ECU
BE													
1991	BFR	7533,00	178,53	incl still wine		3116,40	73,86	427,40	10,13	7583,60	179,73		
1992	BFR	7714,00	183,77	incl still wine		3466,00	82,57	449,00	10,70	7946,00	189,30		
1993	BFR	8048,00	200,43	686,00	17,08	2406,00	59,92	489,00	12,18	6868,00	171,04		
DK													
1991	DKR	1962,00	249,18	62,00	7,87	1291,00	163,96	18,00	2,29	2857,00	362,85	119,00	15,11
1992	DKR	2000,00	252,05	46,00	5,80	1216,00	153,25	13,00	1,64	2750,00	346,58	0,00	0,00
1993	DKR	1650,00	217,72	32,00	4,22	834,00	110,05	9,00	1,19	1700,00	224,31	0,00	0,00
FR													
1991	FF	9118,00	1311,50	1854,00	266,67	incl interm. prod		incl interm. prod		315,00	45,31	321,00	46,17
1992	FF	12486,00	1793,99	incl Ethylalcohol		incl Ethylalcohol		incl Ethylalcohol		320,00	45,98	330,00	47,41
1993	FF	12910,00	1934,84	incl Ethylalcohol		incl Ethylalcohol		incl Ethylalcohol		345,00	51,71	345,00	51,71
1994	FF	15108,00	2296,94	incl Ethylalcohol						899,00	136,68	329,00	50,02
1995	FF					incl Ethylalcohol							
DE													
1991	DM	5408,00	2646,16	42,40	20,75			1050,60	514,06	1605,80	785,72	197,70	96,74
1992	DM	5205,90	2553,05	34,40	16,87			1083,20	531,22	1597,00	783,19	304,20	149,18
1993	DM	5133,49	2628,94	32,86	16,83			1136,16	581,85	1769,00	905,93	0,00	0,00
1994	DM	4888,90	2525,66	28,83	14,89			1121,43	579,34	1768,00	913,37		
EL													
1991	DRA	11600	54,01	59	0,27			40	0,19	8041	37,44	700	3,26
1992	DRA	17060	72,50	44	0,19					9654	41,03	1350	5,74
1993	DRA												
IE													
1991	IRL	121,31	157,89	2,20	2,86	31,50	41,00	1,43	1,86	281,83	366,82		
1992	IRL	115,52	150,47	2,39	3,11	33,80	44,03	1,79	2,33	293,70	382,56		
1993	IRL												
IT													
1991	LIT	883000	573,40							436000	283,13		
1992	LIT	785000	510,01							461000	299,51		
1993	LIT												
LU													
1991	LFR	917	21,73	incl still wine		132	3,12	66	1,56	117	2,77	negligible	
1992	LFR	841	20,03	incl still wine		116	2,77	73	1,74	113	2,70	negligible	
1993	LFR	982	24,46	28	0,70	0	0,00	0	0,00	103	2,57	negligible	
1994	LFR	916	22,72	33	0,81					104	2,58		
NL													
1991	HFL	929,00	402,92	277,00	120,14	incl interm. prod		incl interm. prod		548,00	237,67	12,00	5,20
1992	HFL	921,00	401,00	254,00	110,59	incl interm. prod		incl interm. prod		585,00	254,71	0,00	0,00
1993	HFL	875,00	398,56	267,00	121,62	incl interm. prod		incl interm. prod		523,00	238,23	0,00	0,00
1994	HFL	879,00	405,93	295,00	136,23	incl interm. prod		incl interm. prod		587,00	271,08		

MS	Year	ECU Value	I		II		III		IV		V		VI	
			Ethyl Alcohol and Spirits		Intermediate Products		Still Wine		Sparkling Wine		Beer		Alcohol contained in perfumes, etc.	
			NC	ECU	NC	ECU	NC	ECU	NC	ECU	NC	ECU	NC	ECU
PT	1991	ESC	6100,00	33,51							13100,00	71,96		
	1992	ESC	8700,00	48,48							12000,00	66,86		
	1993	ESC												
ES	1991	PTA	79081	606,50	incl Ethylalcohol						14253	109,31		
	1992	PTA	84968	656,94	incl Ethylalcohol						14042	108,57		
	1993	PTA	69102	497,62	incl Ethylalcohol						23290	167,72		
	1994	PTA	85425	537,51	2657	16,72					29921	188,27		
GB	1991	UKL	1679,00	2377,46	84,00	118,94	784,00	1110,14	61,00	86,38	2282,00	3231,30		
	1992	UKL	1675,00	2349,54	85,00	119,23	898,00	1259,63	69,00	96,79	2376,00	3332,84		
	1993	UKL	1726,00	2169,06	100,00	125,67	966,00	1213,97	80,00	100,54	2230,00	2802,44		
	1994	UKL	1709,00	2263,25	109,00	144,35	1052,00	1393,18	67,00	88,73	2500,00	3310,78		

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

(in millions)

MS	Year	ECU Value	I		II		III		IV		V		VI	
			Petrol leaded		Petrol unleaded		Diesel		L.P.G. & Methane		Heavy fuel oil		Lubricants	
			NC	ECU	NC	ECU	NC	ECU	NC	ECU	NC	ECU	NC	ECU
BE	1991	BFR	37000,00	876,89	16500,00	391,05	32700,00	774,98						
	1992	BFR	35965,00	836,81	24236,00	577,38	41602,00	991,10						
	1993	BFR	31221,00	777,53	31995,00	796,80	45004,00	1120,78	4,00	0,10	945,00	23,53		
DK	1991	DKR	2238,00	284,24	3208,00	407,43	730,00	92,71	41,00	5,21	2777,00	352,69	0,00	0,00
	1992	DKR	5400,00	680,55	incl leaded petrol		3665,00	461,89	incl diesel		incl diesel		incl diesel	
	1993	DKR	5725,00	755,41	incl leaded petrol		4250,00	560,79	incl diesel		incl diesel		incl diesel	
FR	1991	FF	72147,00	10377,32	incl leaded petrol		38820,00	5583,71	90,00	12,95	915,00	131,61		
	1992	FF	48775,00	7008,01	21961,00	3155,37	37813,00	5432,99	81,00	11,64	735,00	105,61		
	1993	FF	127092,00	19047,42	incl leaded petrol		incl leaded petrol		incl leaded petrol		incl leaded petrol		incl leaded petrol	
	1994	FF	141143,00	21458,62										
DE	1991	DM	6856,00	3354,67	22690,00	11102,30	12748,00	6237,65	2156,00	1054,94	226,00	110,58	292,00	142,88
	1992	DM	5833,00	2860,59	28270,00	13864,03	14701,00	7209,59	2480,00	1216,23	218,00	106,91	298,00	146,14
	1993	DM	4305,51	2204,92	30127,20	15428,64	15559,83	7968,45	2716,13	1390,98	158,24	81,04	0,00	0,00
	1994	DM	3337,46	1724,17	35933,14	18563,48	16279,26	8410,06	2770,69	1431,37	204,02	105,40		
EL	1991	DRA	189687	883,21	incl leaded petrol		166616	775,79	1297	6,04	28921	134,66	1829	8,51
	1992	DRA	279484	1187,72	incl leaded petrol		250803	1065,83	1203	5,11	31914	135,63	1226	5,21
	1993	DRA			incl leaded petrol									
IE	1991	IRL	262,79	342,03	83,68	108,91	175,70	228,68	9,90	12,89	11,40	14,84	54,10	70,41
	1992	IRL	238,94	311,23	112,42	146,43	193,70	252,30	8,27	10,77	11,33	14,76	54,38	70,83
	1993	IRL												
IT	1991	LIT	17729000	11512,71	58500	37,99	9500000	6169,03	1109000	720,15	936000	607,81	479000	311,05
	1992	LIT	16569000	10764,68	2165000	1406,57	11015000	7156,31	1060000	688,67	825000	535,99	471000	306,00
	1993	LIT												

MS	Year	ECU Value	I		II		III		IV		V		VI	
			Petrol leaded		Petrol unleaded		Diesel		L.P.G. & Methane		Heavy fuel oil		Lubricants	
			NC	ECU	NC	ECU	NC	ECU	NC	ECU	NC	ECU	NC	ECU
LU	1991	LFR	4812	114,05	incl leaded petrol		2137	50,64	6	0,14	8	0,18	1	0,03
	1992	LFR	2753	65,59	3585	85,40	3709	88,36	9	0,21	40	0,96	4	0,10
	1993	LFR	3052	76,01	5434	135,32	6179	153,89	11	0,27	15	0,37		
	1994	LFR	2723	67,60	7213	179,03	7052	175,03	11	0,26	14	0,35		
NL	1991	HFL	4028,00	1747,00	incl leaded petrol		1984,00	860,49			incl diesel			
	1992	HFL	4600,00	2002,81	incl leaded petrol		2182,00	950,03			incl diesel			
	1993	HFL	5224,00	2379,54	incl leaded petrol		2910,00	1325,51			incl diesel			
	1994	HFL	5667,00	2617,06	incl leaded petrol		3357,00	1550,28						
PT	1991	ESC	164000,00	900,83	13400,00	73,60	119800,00	658,05			12800,00	70,31		
	1992	ESC	172200,00	959,50	22200,00	123,70	151100,00	841,93			14600,00	81,35		
	1993	ESC	162400,00	924,56	37800,00	215,20	148800,00	847,13			13600,00	77,43		
ES	1991	PTA	503163	3858,94	15651	120,03	364441	2795,03	1428	10,95	9632	73,87	1051	8,06
	1992	PTA	587562	4542,81	38733	299,47	421760	3260,89	1421	10,99	10831	83,74	923	7,14
	1993	PTA	541835	3901,88	86600	623,63	397919	2865,51	1536	11,06	10830	77,99	0	0,00
	1994	PTA	547510	3445,02	139625	878,54	447174	2813,69	1597	10,05	6235	39,23		
GB	1991	UKL	4795,00	6789,70	2865,00	4056,83	2693,00	3813,28	5,00	7,08	193,00	273,29		
	1992	UKL	4625,00	6487,54	3480,00	4881,44	2976,00	4174,47	0,00	0,00	74,00	103,80		
	1993	UKL	4575,00	5749,40	4260,00	5353,54	3479,00	4372,06	0,00	0,00	76,00	95,51	110,00	138,24
	1994	UKL	4427,00	5862,74	5094,00	6746,05	4266,00	5649,52					124,00	164,21

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

Manufactured tobacco

(in millions)

MS	Year	ECU Value	I		II		III		IV		V	
			Cigarettes		Cigars		Cigarillos		Other smoking tobacco		Snuff and chewing tobacco	
			NC	ECU	NC	ECU	NC	ECU	NC	ECU	NC	ECU
BE	1991	BFR	33450,00	792,76	202,00	4,79	585,00	13,86	2164,30	51,29	incl other smoking	
	1992	BFR	34541,00	822,88	209,00	4,98	590,00	14,06	2515,00	59,92	incl other smoking	
	1993	BFR	31746,00	790,60	186,00	4,63	472,00	11,75	2848,00	70,93	incl other smoking	
DK	1991	DKR	6045,00	767,74	25,00	3,18	95,00	12,07	590,00	74,93	5,00	0,64
	1992	DKR	6134,00	773,05	104,00	13,11	incl cigars		855,00	107,75	7,00	0,88
	1993	DKR	5961,00	786,55	89,00	11,74	incl cigars		895,00	118,10	5,00	0,66
FR	1991	FF	22646,00	3257,31	507,00	72,92	incl cigars		446,00	64,15	28,00	4,03
	1992	FF	26132,00	3754,66	incl cigarettes		incl cigarettes		incl cigarettes		incl cigarettes	
	1993	FF	27735,00	4156,68	incl cigarettes		incl cigarettes		incl cigarettes		incl cigarettes	
	1994	FF	38243,00	5814,26								
DE	1991	DM	19272,00	9429,86	71,00	34,74	incl cigars		762,00	372,85	negligible	
	1992	DM	18514,00	9079,54	70,00	34,33	incl cigars		1057,00	518,37	0,20	0,10
	1993	DM	18039,15	9238,15	35,82	18,34	incl cigars		738,29	378,09	0,00	0,00
	1994	DM	18981,52	9806,08	47,65	24,62			626,26	323,53		
EL	1991	DRA	151651	706,11	118	0,55	incl cigars		926	4,31	0	0,00
	1992	DRA	202592	860,95	178	0,76	incl cigars		1135	4,82		
	1993	DRA					incl cigars					
IE	1991	IRL	363,44	473,04	5,82	7,58	incl cigars		12,87	16,75	incl other smoking	
	1992	IRL	394,45	513,79	6,26	8,15	incl cigars		14,07	18,33	incl other smoking	
	1993	IRL					incl cigars				incl other smoking	
IT	1991	LIT	6618000	4297,54	19000	12,34	6000	3,90	30000	19,48	500	0,32
	1992	LIT	7047932	4578,96	18735	12,17	5411	3,52	26938	17,50	451	0,29
	1993	LIT	8294854	4596,71	32848	18,20	7616	4,22	44742	24,79	737	0,41
LU	1991	LFR	6460	153,10	17	0,41	25	0,59	133	3,15	0	0,00
	1992	LFR	7488	178,38	13	0,32	27	0,64	163	3,88	0	0,00
	1993	LFR	7883	196,31	15	0,38	23	0,57	267	6,65		
	1994	LFR	8656	214,86	14	0,34	20	0,49	311	7,71		
NL	1991	HFL	1755,00	761,17	5,00	2,17	6,00	2,60	509,00	220,76	incl other smoking	
	1992	HFL	1902,00	828,12	12,00	5,22	incl cigars		658,00	286,49	incl other smoking	
	1993	HFL	1954,00	890,05	13,00	5,92	incl cigars		750,00	341,63	incl other smoking	
	1994	HFL	2100,00	969,79								

MS	Year	ECU Value	I		II		III		IV		V	
			Cigarettes		Cigars		Cigarillos		Other smoking tobacco		Snuff and chewing tobacco	
			NC	ECU	NC	ECU	NC	ECU	NC	ECU	NC	ECU
PT	1991	ESC	83700,00	459,75	12,39	0,07	31,93	0,18	108,09	0,59		
	1992	ESC	98900,00	551,07	12,34	0,07	31,19	0,17	116,13	0,65		
	1993	ESC	117724,00	670,21	15,13	0,09	32,97	0,19	138,50	0,79		
ES	1991	PTA	195578	1499,96	2065	15,84	incl cigars		202	1,55		
	1992	PTA	238113	1841,00	2515	19,45	incl cigars		225	1,74		
	1993	PTA	261618	1883,97	2850	20,52	incl cigars		330	2,38		
	1994	PTA	337088	2121,01	3315	20,86			363	2,28		
GB	1991	UKL	5672,00	8031,53	133,00	188,33	incl cigars		261,00	369,57	59,00	83,54
	1992	UKL	5954,00	8351,74	130,00	182,35	incl cigars		272,00	381,54	61,00	85,57
	1993	UKL	6911,00	8685,05	135,00	169,65	incl cigars		285,00	358,16	65,00	81,69
	1994	UKL	6852,00	9074,20	127,00	168,19			263,00	348,29		