

EXCISE DUTY TABLES

Situation at 1.1.1993 plus evolution up to 1.7.1993

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EUROPEAN
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Cataloguing data can be found at the end of this publication.

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COMMISSION
OF THE EUROPEAN
COMMUNITIES

CUSTOMS UNION
and
INDIRECT TAXATION

DG XXI

EXCISE DUTY TABLES

SITUATION at 01-01-1993
PLUS EVOLUTION UP TO 01-07-1993

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INTRODUCTORY NOTE

In collaboration with the Member States the Commission of the European Communities has established the "Excise duty rates tables" showing rates in force in the Member States of the EC on 1 January 1993 plus the evolution up to 1 July 1993.

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 annual intervals.

For more detailed information the Commission's "Inventory of Taxes" should be consulted.

Rue de la Loi 200
B 1049 Brussels

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ALCOHOLIC BEVERAGES

Beer

		Standard rates					Reduced rates							
		Beer					Independent small breweries		Lower rate for low-alcohol-beers not exceeding 2.8 % vol.					
		(as defined in Article 2.1 of Directive 92/83)					undertakings producing less than 200.000 hl of beer per year (Art. 4.1 of Directive 92/83) (see also page 3)		(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 fall below the minimum rate			
Member State	Ecu at 1-10-1992 (Art.9)	Excise duty/hl/° Plato		VAT %	Excise duty/hl/° alc.		VAT %	Excise duty/hl/° Plato		VAT %	Alcoholic strength	Excise duty/hl		VAT %
		Nat.currency	in Ecu		Nat.currency	in Ecu		Nat.currency	in Ecu			Nat.currency	in Ecu	
Belgium	40.5484 BFR	59.00 BFR	1.46	19.5	BFR	19.5	19.5	from 50.00 BFR to 58.00 BFR	1.23 1.43	19.5		BFR	19.5	
Denmark	7.60759 DKR				DKR	25	25	from 18.00 DKR to 25.00 DKR	2.37 3.29	25	0.5 to 2.8%	0.00 DKR	0.00	25
		<= 11° Plato	249.95 DKR	32.86	25									
		> 11° <=14° Plato	321.80 DKR	42.30										
		> 14° <=18° Plato	429.00 DKR	56.69										
		> 18° <=22° Plato	475.00 DKR	62.44										
		> 22° per degree	25.00 DKR	3.29										
Germany	1.93777 DM	1.54 DM	0.79	15	DM	15	15	from 0.77 DM to 1.5376 DM	0.40 0.79	15		DM	15	
Greece	253.707 DRA	240.00 DRA	0.95	18	DRA	18	18			18		DRA	18	
Spain	138.333 PTA	105.50 PTA	0.76	15	PTA	15	15			15	0.5 to 2.8%	350.00 PTA	2.53	15
France	6.65065 FF	1.63 FF	0.25	18.6	FF	18.6	18.6			18.6	0.5 to 2.8%	6.25 FF	0.94	18.6
	1-5-1993			18.6	12.50 FF	1.88	18.6							
Ireland	0.750341 IRL	6.93 IRL	9.24	21	IRL	21	21			21		IRL	21	
Italy	1729.67 LIT	2710.00 LIT	1.57	9	LIT	9	9			9		LIT	9	
Luxembourg	40.5484 LFR	32.00 LFR	0.79	15	LFR	15	15	from 16.00 LFR to 18.00 LFR	0.39 0.44	15		LFR	15	

ALCOHOLIC BEVERAGES

- Situation 1-1-1993

Beer

		Standard rates					Reduced rates						
		Beer					Independent small breweries		Lower rate for low-alcohol-beers not exceeding 2.8 % vol.				
		(as defined in Article 2.1 of Directive 92/83)					undertakings producing less than 200.000 hl of beer per year (Art. 4.1 of Directive 92/83) (see also page 3)		(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 fall below the minimum rate				
Member State	Ecu at 1-10-1992 (Art.9)	Excise duty/hl/° Plato		VAT %	Excise duty/hl/° alc.		VAT %	Excise duty/hl/° Plato		Alcoholic strength	Excise duty/hl		VAT %
		Nat.currency	in Ecu		Nat.currency	in Ecu		Nat.currency	in Ecu		Nat.currency	in Ecu	
Netherlands	2.21624 HFL												
	<=7° Plato	25.00 HFL	11.28	17.5	HFL	17.5	92.5% of the rate	17.5		HFL	17.5		
	>7° <=11° Plato	32.85 HFL	14.82	17.5			92.5% of the rate						
	>11° <=15° Plato	43.80 HFL	19.76	17.5			92.5% of the rate						
	>15° Plato	54.75 HFL	24.70	17.5			92.5% of the rate						
Portugal	174.999 ESC	ESC		16				ESC	16	0.5 to 2.8%	1000.00 ESC	5.71	16
United Kingdom 1-6-1993	0.797291 UKL	1.163UKL	1.46	17.5	UKL	17.5	UKL	17.5	0.5 to 1.2%		0.00 UKL	0.00	17.5
					10.45 UKL	13.11	17.5						

Beer

-- Reduced rates : Independent small breweries : undertakings producing less than 200.000 hl of beer per year (Art.4.1)

-Belgium	: annual production:	excise duty
	not more than 12500 hl	50.00 BFR (1.23 ECU)
	not more than 25000 hl	52.00 BFR (1.28 ECU)
	not more than 50000 hl	54.00 BFR (1.33 ECU)
	not more than 75000 hl	56.00 BFR (1.38 ECU)
	not more than 200000 hl	58.00 BFR (1.43 ECU)
-Germany	: annual production of:	
	not more than 10000 hl	50% of the standard rate
	between 10000 and 20000 hl	60% of the standard rate
	between 20000 and 40000 hl	70% of the standard rate
	between 40000 and 200000 hl	75% of the standard rate
-Luxembourg	: annual production:	excise duty
	not more than 50000 hl	16.00 BFR (0.39 ECU)
	not more than 75000 hl	18.00 BFR (0.44 ECU)
	not more than 200000 hl	18.00 BFR

Wine

		Standard rates				Reduced rate				Higher rate			
		Still wine		Sparkling wine		Still and Sparkling wine				Still wine			
		(as defined in Art. 8.1 of Directive 92/83)		(as defined in Art. 8.2 of Directive 92/83)		not exceeding 8,5% vol. (Art. 9.3 of Directive 92/83)				(as defined in Art. 9.4 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)		0 ECU per hectolitre of product (Art.5 of Directive 92/84)		0 ECU per hectolitre of product (Art.5 of Directive 92/84)				not more than the standard national rate applied to to interm.products (Art.9.4 of Directive 92/83)			
Member State	Ecu at 1-10-1992 (Art.9)	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		Nat.currency	in Ecu		Nat.currency	in Ecu		Nat.currency	in Ecu		Nat.currency	in Ecu	
Belgium	40.5484 BFR	1471.00 BFR	36.28	19.5	5149.00 BFR	126.98	19.5						
Denmark	7.60759 DKR	655.00 DKR	86.10	25	985.00 DKR	129.48	25	Still 420.00 DKR	55.21	25	985.00 DKR	129.48	25
								Spark 750.00 DKR	98.59	25			
Germany	1.93777 DM	0.00 DM	0.00	15	266.00 DM	137.27	15		DM	15		DM	15
Greece	253.707 DRA	0.00 DRA	0.00	8	0.00 DRA	0.00	18		DRA	18		DRA	8
Spain	138.333 PTA	0.00 PTA	0.00	15	0.00 PTA	0.00	15		PTA	15		PTA	15
France	6.65065 FF	22.00 FF	3.31	18.6	54.80 FF	8.24	18.6		FF	18.6		FF	18.6
Ireland	0.750341 IRL	204.00 IRL	271.88	21	408.00 IRL	543.75	21				296.00 IRL	394.49	21
1-3-1993								<5.5%	68.00 IRL	90.63	21		
Italy	1729.67 LIT	0.00 LIT	0.00	9	0.00 LIT	0.00	19		LIT	19		LIT	9
Luxembourg	40.5484 LFR	<13%vol 0.00 LFR	0.00	12	0.00 LFR	0.00	15		LFR	15		LFR	6
		>=13%vol 0.00 LFR		15								LFR	6
Netherlands	2.21624 HFL	107.50 HFL	48.51	17.5	366.50 HFL	165.37	17.5	still. 53.75 HFL	24.25	17.5	187.00 HFL	84.38	17.5
								spark. 69.50 HFL	31.36	17.5			
Portugal	174.999 ESC	0.00 ESC	0.00	16	0.00 ESC	0.00	16			16		ESC	16
United Kingdom	0.797291 UKL	132.26 UKL	165.89	17.5	218.40 UKL	273.93	17.5		UKL	17.5		UKL	17.5

France: a) Parafiscal taxes to the benefit of Wine Producers' organisations, at the rate of

4.83 FF per hectolitre wine (=0.73 Ecu/hl wine).

b) Parafiscal tax to the benefit of the National association for agricultural development, at the rate of

1.70 FF per hectolitre (=0.26 Ecu/hl) on the "vins d'appellation d'origine contrôlée";

1.10 FF per hectolitre (=0.17 Ecu/hl) on the "vins de qualité supérieure";

0.50 FF per hectolitre for the other wines (=0.08 Ecu/hl)

ALCOHOLIC BEVERAGES

- Situation 1-1-1993

Fermented beverages other than wine and beer

		Standard rates				Reduced rates				
		Other still fermented beverages		Other sparkling fermented beverages		Other still or sparkling fermented beverages				
		(as defined in Art.12.1 of Directive 92/83)		(as defined in Art.12.2 of Directive 92/83)		not exceeding 8,5% vol. (Art.13.3 of Directive 92/83)				
Minimum excise duty adopted by Council on 19-10-1992 (Directive 92/84/EEC)		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)				
Member State	Ecu at 1-10-1992 (Art.9)	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		Nat.currency	in Ecu		Nat.currency	in Ecu		Nat.currency	in Ecu	
Belgium	40.5484 BFR	1471.00 BFR	36.28	19.5	5149.00 BFR	126.98	19.5	0.00 BFR	0.00	19.5
Denmark	7.60759 DKR	655.00 DKR	86.10	25	985.00 DKR	129.48	25	Still 420.00 DKR	55.21	25
								Spark 750.00 DKR	98.59	
Germany	1.93777 DM	DM		15	DM		15	53.00 DM	27.35	15
Greece	253.707 DRA	0.00 DRA	0.00	18	0.00 DRA	0.00	18	0.00 DRA	0.00	18
Spain	138.333 PTA	0.00 PTA	0.00	15	0.00 PTA	0.00	15	0.00 PTA	0.00	15
France	6.65065 FF	22.00 FF	3.31	18.6	22.00 FF	3.31	18.6	FF		18.6
Ireland	0.750341 IRL	204.00 IRL	271.88	21	204.00 IRL	271.88	21	1) 24.86 IRL	33.13	21
								2) 107.56 IRL	143.35	21
1-3-1993					408.00 IRL	543.75	21	1) 30.67 IRL	40.87	21
								2) 132.73 IRL	176.89	21
Italy	1729.67 LIT	LIT		9	LIT		19	LIT		19
Luxembourg	40.5484 LFR	0.00 LFR	0.00	15	0.00 LFR	0.00	15	0.00 LFR	0.00	15
Netherlands	2.21624 HFL	107.50 HFL	48.51	17.5	366.50 HFL	165.37	17.5	still 53.75 HFL	24.25	17.5
								spark 69.50 HFL	31.36	17.5
Portugal	174.999 ESC	0.00 ESC	0.00	16	0.00 ESC	0.00	16	0.00 ESC	0.00	16
United Kingdom	0.797291 UKL	UKL		17.5	UKL		17.5	cider 22.39 UKL	28.08	17.5

Ireland : Reduced rates : 1) not exceeding 6% vol.

2) exceeding 6% vol but not exceeding 8.7% vol.

ALCOHOLIC BEVERAGES

- Situation 1-1-1993

Intermediate products

		Standard rates			Reduced rates							
		(as defined in Art.17 of Directive 92/83)			not exceeding 15% vol. (Art.18.3 of Directive 92/83)		"Natural Sweet wines" (Art.18.4 of Directive 92/83)					
Minimum excise duty adopted by Council on 19-10-1992		45 ECU per hectolitre of product (Art.4 of Directive 92/84)			not set more than 40 % below the standard national rate of excise duty and not less than the rates on still- wines etc.			not more than 50% below the standard national rate of excise duty, or not below the minimum rate applied to interm.products				
Member State	Ecu at 1-10-1992 (Art.9)	Excise duty			VAT %	Excise duty			VAT %	Excise duty		VAT %
		Nat.currency	in Ecu			Nat.currency	in Ecu			Nat.currency	in Ecu	
Belgium	40.5484 BFR	2700.00 BFR	66.59	19.5	1900.00 BFR	46.86	19.5				19.5	
Denmark	7.60759 DKR	985.00 DKR	129.48	25	655.00 DKR	86.10	25				25	
Germany	1.93777 DM	100.00 DM	51.61	15			15				15	
Greece	253.707 DRA	11399.00 DRA	44.93	18			18	5700.00 DRA	22.47		18	
Spain	138.333 PTA	6300.00 PTA	45.54	15			15				15	
France	6.65065 FF	1200.00 FF	180.43	18.6			18.6	300.00 FF	45.11		18.6	
1-7-1993		1400.00 FF	210.51	18.6			18.6	350.00 FF	52.63		18.6	
Ireland	0.750341 IRL	296.00 IRL	394.49	21			21				21	
Italy	1729.67 LIT	77835.00 LIT	45.00	9			9				9	
Luxembourg	40.5484 LFR	<15% vol 1900.00 LFR	46.86	15			15				15	
		>15% vol 2700.00 LFR	66.59	15								
Netherlands	2.21624 HFL	still 187.00 HFL	84.38	17.5	132.75 HFL	59.90	17.5				17.5	
		spark 366.50 HFL	165.37	17.5	105.00 HFL	47.38	17.5					
Portugal	174.999 ESC	1-3-1993: 8000.00 ESC	45.71	16			16				16	
United Kingdom	0.797291 UKL	220.43 UKL	276.47	17.5	132.26 UKL	165.89	17.5				17.5	

Remarks :Belgium : bottles with "mushroom stoppers" held in place by ties or fastenings, or they have an excess pressure due to carbon-dioxide in solution of three bar or more: 5149.00 BFR (=126.98 ECU)

:Portugal : Intermediate products: regime transitoire until 31.12.1993

Ethyl alcohol

		Standard rates			Reduced Rates										
		(as defined in Article 20 of Directive 92/83)			strength not exceeding 10% vol. (Art.22.5 of Directive 92/83)		Small distilleries								
							- undertakings producing less than 10 hl of pure alcohol per year (Art.22.1 of Directive 92/83)			- undertakings 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.3.1 of Directive 92/84)			not more than 50% below the standard national rate of excise duty										
Member State	Ecu at 1-10-1992 (Art.9)	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %		
		Nat.currency	in Ecu		Nat.currency	in Ecu		Nat.currency	in Ecu		Nat.currency	in Ecu			
Belgium	40.5484	BFR	63500.00	BFR	1566.03	19.5									
Denmark	7.60759	DKR	27860.00	DKR	3662.13	25									
			14300.00	DKR											
			+37.5% of the wholesale - price excl.VAT												
Germany	1.93777	DM	2550.00	DM	1315.95	15									
								"kernobst"	2175.00	DM	1122.42	15		DM	15
								"Steinobst"	2000.00	DM	1032.11	15		DM	15
Greece	253.707	DRA	139315.00	DRA	549.12	18								DRA	18
			69658.00	DRA	274.56	18									
Spain	138.333	PTA	80000.00	PTA	578.31	15								PTA	15
France	6.65065	FF	7810.00	FF	1174.32	18.6								FF	18.6
			9060.00	FF	1362.27	18.6									
1-7-1993									70000.00	PTA	506.03	15		PTA	15
Ireland	0.750341	IRL	2008.50	IRL	2676.78	21								IRL	21
Italy	1729.67	LIT	951600.00	LIT	550.16	19								LIT	19
			1146600.00	LIT	662.90	19									
Luxembourg	40.5484	LFR	41000.00	LFR	1011.14	15								LFR	15
Netherlands	2.21624	HFL	3178.00	HFL	1433.96	17.5								HFL	17.5
Portugal	174.999	ESC	127200.00	ESC	726.86	16								ESC	16
United Kingdom	0.797291	UKL	1981.00	UKL	2484.66	17.5								UKL	17.5

Remarks : see page 8

Ethyl alcohol

Remarks:

Denmark : 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)

Greece : * Ouzo throughout Greece

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%

France (i.e. 274.56 Ecu or 69658.00 DRA/ hl ethyl alcohol) against the rate applicable for the rest of Greece.

: Contribution to the benefit of the National Sickness Insurance scheme, at the rate of 8.40 FF per litre (840 FF/hl (=126.30 Ecu/hl)) on spirits and the other alcoholic beverages when the strength exceeds 25 %

Italy : may maintain its existing system of taxation of alcohol and the 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).

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

The higher rate applies only to synthetic alcohol or alcohol derived from sugar, whether raw or contained in beverages.

MINERAL OILS

Mineral oils - Situation 1-1-1993

		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 (Art.2)			Within CN 2710 00 33 (Art.2)			Within CN 2710 00 69 (Art.2)			Within CN 2710 00 69 (Art.2).			Within CN 2710 00 69 (Art.2).								
Minimum excise duty adopted by Council on 19-10-1992 (Directive 92/82/EEC)		337 ECU per 1000 litres; 292 ECU per 1000 litres for Luxembourg (1-1-1993 to 31-12-1994) (Art.3)			287 ECU per 1000 litres; 242 ECU per 1000 litres for Luxembourg (1-1-1993 to 31-12-1994) rate of duty shall below that charged on leaded petrol (Art.4)			245 ECU per 1000 litres; 195 ECU per 1000 litres for Greece & Luxembourg (1-1-1993 to 31-12-1994) (Art.5.1)			18 ECU per 1000 litres *(Art.8.3 Dir. 92/81/EEC) (Art.5.2)			18 ECU per 1000 litres (Art.8.3 Dir. 92/81/EEC) (Art.5.3)								
Member State	Ecu at 1-10-1992 (Art.11)	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %						
		Nat.currency	in Ecu		Nat.currency	in Ecu		Nat.currency	in Ecu		Nat.currency	in Ecu		Nat.currency	in Ecu							
Belgium	40.5484	BFR	18150.00	BFR	447.61	19.5	15200.00	BFR	374.86	19.5	11300.00	BFR	278.68	19.5	750.00	BFR	18.50	19.5	*) 202.74	BFR	5.00	19.5
Denmark	7.60759	DKR	2876.00	DKR	378.04	25	2231.00	DKR	293.26	25	1760.00	DKR	231.35	25	1490.00	DKR	195.86	25	1481.00	DKR	194.67	25
				DKR							*) 268.00	DKR	35.23		*) 270.00	DKR	35.49		*) 268.00	DKR	35.23	
Germany	1.93777	DM	920.00	DM	474.77	15	820.00	DM	423.17	15	550.00	DM	283.83	15		DM		15	80.00	DM	41.28	15
Greece	253.707	DRA	119000.00	DRA	469.05	18	104000.00	DRA	409.92	18	68000.00	DRA	268.03	18	68000.00	DRA	268.03	18	39000.00	DRA	153.72	18
Spain	138.333	PTA	55500.00	PTA	401.21	15	50500.00	PTA	365.06	15	37300.00	PTA	269.64	15	11000.00	PTA	79.52	15	11000.00	PTA	79.52	15
France	6.65065	FF	3201.20	FF	481.34	18.6	2834.00	FF	426.12	18.6	1673.40	FF	251.61	18.6		FF		18.6	425.60	FF	63.99	18.6
15.1.1993			3246.00	FF	488.07	18.6	2878.80	FF	433.86	18.6	1719.20	FF	258.50	18.6		FF		18.6				18.6
15.4.1993			3268.40	FF	491.44	18.6	2901.20	FF	436.23	18.6	1740.60	FF	261.72	18.6	428.50	FF	64.43	18.6	428.50	FF	64.43	18.6
12.7.1993			3548.40	FF	533.54	18.6	3181.20	FF	478.33	18.6	2020.60	FF	303.82	18.6	465.20	FF	69.95	18.6	465.20	FF	69.95	18.6
Ireland	0.750341	IRL	287.00	IRL	382.49	21	261.40	IRL	348.37	21	223.10	IRL	297.33	21	37.30	IRL	49.71	12.5	37.30	IRL	49.71	12.5
Italy	1729.67	LIT	914000.00	LIT	528.42	19	827000.00	LIT	478.13	19	625620.00	LIT	361.70	19	187686.00	LIT	108.51	19	625620.00	LIT	361.70	19
Luxembourg	40.5484	LFR	13460.00	LFR	331.95	15	10860.00	LFR	267.83	12	8300.00	LFR	204.69	15	750.00	LFR	18.50	15	*) 210.00	LFR	5.18	12
Netherlands	2.21624	HFL	1109.30	HFL	500.53	17.5	971.50	HFL	438.36	17.5	555.20	HFL	250.51	17.5	102.60	HFL	46.29	17.5	102.60	HFL	46.29	17.5
Portugal	174.999	ESC	95000.00	ESC	542.86	16	83000.00	ESC	474.29	16	52000.00	ESC	297.14	5		ESC	5		52000.00	ESC	297.14	8
7.1.1993			87000.00	ESC	497.15	16	75000.00	ESC	428.57	16	57000.00	ESC	325.72	5		ESC	5		57000.00	ESC	325.72	8
United Kingdom	0.797291	UKL	305.80	UKL	383.55	17.5	257.60	UKL	323.09	17.5	251.40	UKL	315.32	17.5		UKL	17.5		13.50	UKL	16.93	17.5
3-1993																			14.90	UKL	18.69	17.5

Remarks : see page 10

Mineral oils - Situation 1-1-1993

Remarks:

Belgium and Luxembourg:

: page 9 : Heating gas oil: 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)

Denmark : page 9 and 11: ^{*}CO₂ tax

Greece : page 9 : 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)

Greece : page 11: Liquid petroleum gas and methane: only industrial and agricultural uses

Ireland : page 11: Liquid petroleum gas and methane: rates per 1000 litres : 68.85 IRL (=91.76 ECU)
and from 1.3.1993: 56.75 IRL (=75.63 ECU)

Portugal : page 9 and 11: 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)

Mineral oils - Situation 1-1-1993

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 and (Art.2).										
Minimum excise duty adopted by Council on 19-10-1992 (Directive 92/82/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)		
Member State	Ecu at 1-10-1992 (Art.11)	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		Nat.currency	in Ecu		Nat.currency	in Ecu		Nat.currency	in Ecu	
Belgium	40.5484 BFR	0.00 BFR	0.00	19.5	1500.00 BFR	36.99	19.5	0.00 BFR	0.00	19.5
Denmark	7.60759 DKR	1180.00 DKR	155.11	25	2300.00 DKR	302.33	25	DKR		25
		160.00 DKR	21.03		DKR			DKR		
Germany	1.93777 DM	612.50 DM	316.08	15	DM		15	50.00 DM	25.80	15
Greece	253.707 DRA	26000.00 DRA	102.48	18	100.00 DRA	0.39	18	4000.00 DRA	15.77	18
Spain	138.333 PTA	118800.00 PTA	858.80	15	8000.00 PTA	57.83	15	1100.00 PTA	7.95	15
France	6.65065 FF	2130.00 FF	320.27	18.6	534.30 FF	80.34	18.6	0.00 FF	0.00	18.6
15.1.1993		2160.00 FF	324.78	18.6	FF			FF		
15.4.1993		2174.90 FF	327.02	18.6	545.50 FF	82.02	18.6	FF		
12.7.1993		2361.30 FF	355.05	18.6	592.20 FF	89.04	18.6	0.00 FF	0.00	18.6
Ireland	0.750341 IRL	137.70 IRL	183.52	16	18.70 IRL	2.81	12.5	18.70 IRL	2.81	12.5
1.3.1993		113.50 IRL	151.26	21				IRL		
Italy LPG	1729.67 LIT	477420.00 LIT	276.02	19	245000.00 LIT	141.65	19	LIT		19
Methane					62.40.LIT	0.04	19			
Luxembourg	40.5484 LFR	4100.00 LFR	101.11	6	1500.00 LFR	36.99	6	0.00 LFR	0.00	6
Netherlands	2.21624 HFL	0.00 HFL	0.00	17.5	0.00 HFL	0.00	17.5	0.00 HFL	0.00	17.5
Portugal	174.999 ESC	15000.00 ESC	85.71	16	ESC		16	ESC		16
United Kingdom	0.797291 UKL	152.90 UKL	191.77	17.5	UKL		17.5	UKL		17.5

Remarks : see page 10

Mineral oils - Situation 1-1-1993

		Heavy fuel oil				Kerosene										
						used as a propellant		industrial/commercial uses*		for heating purposes						
		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 (Directive 92/82/EEC)		13 ECU per 1000 kg. (Art.6)				245 ECU per 1000 litres (Art.8.1)		18 ECU per 1000 litres *(Art.8.3 Dir. 92/81/EEC) (Art.8.2)		0 ECU per 1000 litres (Art.8.3)						
Member State	Ecu at 1-10-1992 (Art.11)	Excise duty				VAT %	Excise duty			VAT %	Excise duty		VAT %	Excise duty		VAT %
		Nat.currency		in Ecu			Nat.currency		in Ecu		Nat.currency			in Ecu	Nat.currency	
Belgium	40.5484	BFR	<= 1% sulphur	250.00 BFR	6.17	19.5	18150.00 BFR	447.61	19.5	750.00 BFR	18.50	19.5	-0.00 BFR	0.00	19.5	
			> 1% sulphur	750.00 BFR	18.50	19.5										
Denmark	7.60759	DKR		1660.00 DKR	218.20	25	1760.00 DKR	231.35	25	1480.00 DKR	194.54	25			25	
			CO ₂ -tax	320.00 DKR	42.06		268.00 DKR	35.23		268.00 DKR	35.23				25	
Germany	1.93777	DM	heating purposes	30.00 DM	15.48	15	820.00 DM	423.17	15			15			15	
			electricity generation	55.00 DM	28.38	15						15			15	
Greece	253.707	DRA		12000.00 DRA	47.30	18	68000.00 DRA	268.03	18	68000.00 DRA	268.03	18	6000.00 DRA	236.49	18	
Spain	138.333	PTA		1800.00 PTA	13.01	15	40000.00 PTA	289.16	15	20000.00 PTA	144.58	15			15	
France	6.65065	FF		128.70 FF	19.35	18.6	1722.00 FF	258.92	18.6			18.6			18.6	
	15-4-1993			129.00 FF	19.40	18.6	1740.60 FF	261.72	18.6	122.20 FF	18.37	18.6	428.50 FF	64.43	18.6	
	12-7-1993			140.10 FF	21.07	18.6	2020.60 FF	303.82	18.6	132.70 FF	19.95	18.6	465.20 FF	69.95	18.6	
Ireland	0.750341	IRL		7.60 IRL	10.13	12.5	223.10 IRL	297.33	12.5	37.30 IRL	49.71	12.5	37.30 IRL	49.71	12.5	
	1-3-1993			9.75 IRL	12.99	12.5						12.5			12.5	
Italy	1729.67	LIT		90000.00 LIT	52.03	19	625620.00 LIT	361.70	19	187686.00 LIT	108.51	19	344550.00 LIT	199.20	19	
Luxembourg	40.5484	LFR	<=1% sulphur: heating	250.00 LFR	6.17	12	11900.00 LFR	293.48	15	750.00 LFR	18.50	15			15	
			<=1% sulphur: others	250.00 LFR	6.17	15										
			> 1% sulphur: heating	550.00 LFR	13.56	12										
			> 1% sulphur: others	250.00 LFR	13.56	15										
Netherlands	2.21624	HFL		34.24 HFL	15.45	17.5	555.20 HFL	250.51	17.5	102.60 HFL	46.29	17.5	102.60 HFL	46.29	17.5	
Portugal	174.999	ESC	< 1% sulphur	7000.00 ESC	40.00	5	43000.00 ESC	245.72	16			16			16	
			> 1% sulphur	9000.00 ESC	51.43	5										
	7-1-1993		> 1% sulphur	10000.00 ESC	57.14	5										
United Kingdom	0.797291	UKL		10.50 UKL	13.17	0		UKL	17.5		UKL	17.5		UKL	17.5	

Remarks:

- Germany :- Petrol, Diesel and Heating oil both produced in Germany or imported is subject to a warehousing-charge (bevorratungsabgabe) of :
- a) petrol (leaded and unleaded) : 9.60 DM /1000 kg = 4.95 Ecu/1000 kg
 - b) diesel and light fuel oil : 8.64 DM /1000 kg = 4.46 Ecu/1000 kg
 - c) heavy fuel oil : 7.50 DM /1000 kg = 3.87 Ecu/1000 kg
- France :a)A parafiscal tax is collected for the "Comité professionnel de la distribution de carburants" at a rate of: 1.00 FF/1000 l (= 0.15 Ecu/1000 l) on petrol and diesel;
- b)A fee is collected for the Fund to support hydrocarbons at the rate of : 9.00 FF/1000 l (= 1.35 Ecu/1000 l) on petrol;
- c)A parafiscal tax to the benefit of "Institut français du pétrole" at the rate of: a) 15.50 FF/1000 l (= 2.33 Ecu/1000 l) on petrol and diesel;
- b) 11.00 FF/1000 kg (= 1.65 Ecu/1000 kg) on domestic fuel;
 - c) 11.70 FF/1000 kg (= 1.76 Ecu/1000 kg) on heavy fuel oil;
 - d) 48.40 FF/1000 kg (= 7.28 Ecu/1000 kg) on L.P.G;
 - e) 6.00 FF/1000 m³ (= 0.90 Ecu/1000 m³) on methane.
- Netherlands : Parafiscal taxes:
- a)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.
 - b)WABM-heffing :A levy on mineral oils subject to excise duty based on the law: "Wet algemene bepalingen milieuhygiëne"
The levy is payable by the same person responsible for the excise duty on mineral oils.
- A synopsis of the levies on mineral oil as from 01-01-1993:

	per 1000 litre				per 1000 kg		
	Petrol		Petroleum	Heating gasoil	Diesel	Heavy fuel oil	L.P.G and methane
	leaded	unleaded					
Excise duty	1109.30 HFL	971.50 HFL	102.60 HFL	102.60 HFL	555.20 HFL	34.24 HFL	-.-- HFL
"COVA-levy"	10.00 HFL	10.00 HFL	10.00 HFL	10.00 HFL	10.00 HFL	-.--	-.-- HFL
"WABM-levy"	24.10 HFL	24.10 HFL	26.50 HFL	26.60 HFL	26.60 HFL	31.04 HFL	31.83 HFL
Total	1143.40 HFL	1005.60 HFL	139.10 HFL	139.20 HFL	591.80 HFL	65.28 HFL	31.83 HFL
Total in ECU	515.92 ECU	453.74 ECU	62.76 ECU	62.81 ECU	267.03 ECU	29.46 ECU	14.36 ECU

- Netherlands :-L.P.G : There is no excise duty and "COVA-levy" on L.P.G; the "WABM-levy" on L.P.G from 1-1-1993 is 31.83 HFL/1000 kg (14.36 ECU/1000 kg).
- Portugal : 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)
- United Kingdom:-L.P.G and methane : chargeable only when for use in road vehicles
:-Heating gas and heavy fuel oil: VAP rate of 17.5% applies for non domestic use;
domestic use is charged at zero-rate

MANUFACTURED TOBACCO

Manufactured tobacco - Situation 1-1-1993

		Cigarettes											
		Specific excise (1000 pieces)				Ad.valorem excise	VAT %	Excise Ad.valorem + VAT	Total tax	Current most popular price category per 1000 cigarettes		Total tax Yield	overall minimum excise duty
		Nat.currency	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)	(specific excise + Ad.valorem + VAT as % of retail selling price)			(Ecu per 1000 cigarettes)	specific excise duty plus Ad.valorem duty excluding VAT
		(1)	(2)	(TIRSP)	(TIRSP)	(TIRSP)	(TIRSP)	(TIRSP)	(9)	(10)	(11)	(12)	
Minimum excise duty adopted by Council on 19-10-1992													57% of the retail selling price incl. of taxes (Art.2 of Directive 92/79)
Member State	Ecu at 1-10-1992												
Belgium	40.5484 BFR	294.00 BFR	7.25	7.00 %	9.55 %	50.00 %	16.32 %	66.32 %	73.32 %	4200.00 BFR	103.58	75.94	57.00 %
Denmark	7.60759 DKR	606.80 DKR	79.76	44.13 %	51.71 %	21.22 %	20.00 %	41.22 %	85.35 %	1375.00 DKR	180.74	154.26	65.35 %
Germany	1.93777 DM	83.00 DM	42.83	33.88 %	47.24 %	24.80 %	13.04 %	37.84 %	71.72 %	245.00 DM	126.43	90.68	58.68 %
Greece	253.707 DRA	451.56 DRA	1.78	3.23 %	6.22 %	53.39 %	15.25 %	68.64 %	71.87 %	12500.00 DRA	49.27	35.60	57.00 %
Spain	138.333 PTA	150.00 PTA	1.08	3.37 %	5.19 %	48.50 %	13.04 %	61.54 %	64.91 %	4450.00 PTA	32.17	20.88	51.87 %
France	6.65065 FF	23.82 FF	3.58	4.00 %	5.58 %	49.68 %	18.03 %	67.71 %	71.72 %	595.00 FF	89.46	64.16	53.68 %
18-1-1993		23.82 FF	3.58	4.00 %	5.48 %	53.33 %	15.68 %	69.01 %	73.02 %	595.00 FF	89.46	65.32	57.33 %
Ireland	0.750341 IRL	47.75 IRL	63.64	40.47 %	54.46 %	16.48 %	17.36 %	33.84 %	74.30 %	118.00 IRL	157.26	116.85	56.95 %
1-3-1993		50.59 IRL	67.42	42.87 %	55.62 %	16.86 %	17.36 %	34.22 %	77.09 %	118.00 IRL	157.26	121.23	59.73 %
Italy	1729.67 LIT	4408.00 LIT	2.55	3.21 %	4.48 %	52.40 %	15.97 %	68.37 %	71.57 %	137500.00 LIT	79.49	56.90	55.61 %
Luxembourg	40.5484 LFR	109.00 LFR	2.69	3.41 %	5.03 %	53.60 %	10.71 %	64.31 %	67.72 %	3200.00 LFR	78.92	53.44	57.01 %
Netherlands	2.21624 HFL	79.10 HFL	35.69	38.77 %	51.89 %	21.05 %	14.89 %	35.94 %	74.72 %	204.00 HFL	92.05	68.78	59.82 %
Portugal	174.999 ESC	1369.00 ESC	7.82	11.18 %	14.15 %	54.00 %	13.79 %	67.79 %	78.97 %	12250.00 ESC	70.00	55.28	65.18 %
2-3-1993		1452.00 ESC	8.30	11.85 %	14.88 %	54.00 %	13.79 %	67.79 %	78.97 %	12250.00 ESC	70.00	55.75	65.85 %
United Kingdom	0.797291 UKL	44.32 UKL	55.59	38.88 %	52.70 %	20.00 %	14.89 %	34.89 %	73.77 %	114.00 UKL	142.98	105.48	58.88 %

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

TIRSP = tax inclusive retail selling price

Cigarettes														
		Specific excise (1000 pieces)				Ad.valorem excise (as % of retail selling price) (TIRSP)	VAT % (as % of retail selling price) (TIRSP)	Excise Ad.valorem + VAT (as % of retail selling price) (TIRSP)	Total tax (specific excise + Ad.valorem + VAT as % of retail selling price) (TIRSP)	Current most popular price category per 1000 cigarettes		Total tax Yield (ECU per 1000 cigarettes)	overall minimum excise duty	specific excise duty plus Ad.valorem duty excluding VAT
		Nat.currency	in Ecu	(as % of retail selling price) (TIRSP)	(as % of total taxation specific + Ad.valorem +VAT) (TIRSP)					Nat.currency	in ECU			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)			
Minimum excise duty adopted by Council on 19-10-1992												57% of the retail selling price incl. of taxes (Art.2 of Directive 92/79)		
Member State	Ecu at 1-10-1992													
Belgium	40.5484 BFR	294.00 BFR	7.25	7.00 %	9.55 %	50.00 %	16.32 %	66.32 %	73.32 %	4200.00 BFR	103.58	75.94	57.00 %	
Denmark	7.60759 DKR	606.80 DKR	79.76	43.34 %	51.26 %	21.22 %	20.00 %	41.22 %	84.56 %	1400.00 DKR	184.03	155.62	64.56 %	
Germany	1.93777 DM	83.00 DM	42.83	33.88 %	47.24 %	24.80 %	13.04 %	37.84 %	71.72 %	245.00 DM	126.43	90.68	58.68 %	
Greece	253.707 DRA	451.56 DRA	1.78	3.23 %	6.22 %	53.39 %	15.25 %	68.64 %	71.87 %	12500.00 DRA	49.27	35.60	57.00 %	
Spain	138.333 PTA	150.00 PTA	1.08	3.37 %	5.19 %	48.50 %	13.04 %	61.54 %	64.91 %	4450.00 PTA	32.17	20.88	51.87 %	
France 18-1-93	6.65065 FF	23.82 FF	3.58	3.66 %	5.04 %	53.33 %	15.68 %	69.01 %	72.68 %	650.00 FF	97.73	71.03	56.99 %	
24-5-93		25.87 FF	3.89	3.98 %	5.45 %	53.33 %	15.68 %	69.01 %	72.99 %	650.00 FF	97.73	71.34	57.31 %	
1-7-93		25.87 FF	3.89	3.93 %	5.01 %	58.70 %	15.68 %	74.38 %	78.31 %	659.00 FF	99.09	77.60	62.63 %	
Ireland	0.750341 IRL	50.59 IRL	67.42	41.64 %	54.89 %	16.86 %	17.36 %	34.22 %	75.85 %	121.50 IRL	161.93	122.83	58.50 %	
Italy	1729.67 LIT	4408.00 LIT	2.55	3.21 %	4.48 %	52.40 %	15.97 %	68.37 %	71.57 %	137500.00 LIT	79.49	56.90	55.61 %	
Luxembourg	40.5484 LFR	109.00 LFR	2.69	3.41 %	5.03 %	53.60 %	10.71 %	64.31 %	67.72 %	3200.00 LFR	78.92	53.44	57.01 %	
Netherlands	2.21624 HFL	79.10 HFL	35.69	35.95 %	50.01 %	21.05 %	14.89 %	35.94 %	71.90 %	220.00 HFL	99.27	71.37	57.00 %	
Portugal	174.999 ESC	1452.00 ESC	8.30	11.17 %	14.15 %	54.00 %	13.79 %	67.79 %	78.96 %	13000.00 ESC	74.29	58.66	65.17 %	
United Kingdom	0.797291 UKL	48.75 UKL	61.14	41.14 %	54.11 %	20.00 %	14.89 %	34.89 %	76.03 %	118.50 UKL	148.63	113.01	61.14 %	

General remark: * Denmark / France / Ireland / Netherlands / Portugal / United Kingdom :rates have been changed since 1-1-1993

Spain : 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)

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

Manufactured tobacco - Situation 1-1-1993

Minimum excise duty adopted by Council on 19-10-1992		Cigars and cigarillos						
		Specific excise		Ad.valorem excise (as % of retail selling price)	VAT % (as % of retail selling price (TIRSP) (4)	Excise ad- valorem+VAT (as % of retail selling price (TIRSP) (5)	Overall minimum excise duty	
		Nat.currency	in Ecu				expressed as a % or as an amount per kilogram or for 1000 items	
		(1)	(2)	(TIRSP) (3)	(4)	(5)	5 % of the retail selling price incl. all taxes (6)	7 ECU per 1000 items or per kg (Art.3 of Directive 92/80)
Member State	Ecu at 1-10-'92 (Art.5)							
Belgium	40.5484 BFR	---	BFR	16.00 %	16.32 %	32.32 %		
Denmark	7.60759 DKR	198.00	DKR	10.00 %	20.00 %	30.00 %		
		1000 pieces						
Germany	1.93777 DM		DM	5.00 %	13.04 %	18.04 %		
Greece	253.707 DRA		DRA	25.00 %	15.25 %	40.25 %		
Spain	138.333 PTA		PTA	10.00 %	13.04 %	23.04 %		
France	6.65065 FF		FF	26.92 %	18.03 %	44.95 %		
18-1-93			FF	29.26 %	15.68 %	44.94 %		
Ireland	0.750341 IRL	73.56	IRL	98.04	---	17.36 %	17.36 %	
1-3-1993		78.098	IRL	104.08	---	17.36 %	17.36 %	
		per 1000 gr.						
Italy	1729.67 LIT		LIT	23.00 %	15.97 %	38.97 %		
			LIT	46.00 %	15.97 %	61.97 %		
Luxembourg	40.5484 LFR	---	LFR	16.00 %	10.71 %	26.71 %		
Netherlands	2.21624 HFL		HFL	5.00 %	14.89 %	19.89 %		
Portugal	174.999 ESC	---	ESC	26.21 %	13.79 %	40.74 %		
United Kingdom	0.797291 UKL	72.30	UKL	90.68	---	14.89 %	14.89 %	
		per 1000 gr.						

General remark : The rates and amounts shall be effective for all products 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.
(Directive 92/80/CEE, Article 3.2)

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
(Directive 92/80/EEC, Article 3.3)

TIRSP = tax inclusive retail selling price

Manufactured tobacco - Situation 1-1-1993

		Fine cut tobacco intended for the rolling of cigarettes						
		Specific excise		Ad.valorem excise	VAT %	Excise ad-valorem+VAT	Overall minimum excise duty	
		Nat.currency	in Ecu	(as % of retail selling price (TIRSP) (3))	(as % of retail selling price (TIRSP) (4))	(as % of retail selling price (TIRSP) (5))	expressed as a % or as an amount per kilogram	
		(1)	(2)	(3)	(4)	(5)	30 % of the retail selling price incl. all taxes (6)	20 ECU per kg (Art.3 of Directive 92/80)
Minimum excise duty adopted by Council on 19-10-1992		----						
Member State	Ecu at 1-10-1992 (Art.5)							
Belgium	40.5484 BFR			37.55 %	16.32 %	53.87 %		
Denmark	7.60759 DKR	275.00 DKR	36.15	-- %	20.00 %	20.00 %	< 1.5 mm	
		350.00 DKR	46.01	-- %	20.00 %	20.00 %	>= 1.5 mm	
Germany	1.93777 DM	30.21 DM	15.59	18.12 %	13.04 %	31.16 %		
Greece	253.707 DRA	-- DRA		57.00 %	15.25 %	72.25 %		
Spain	138.333 PTA	-- PTA		30.00 %	13.04 %	43.04 %		
France 18-1-93	6.65065 FF	-- FF		49.40 %	15.68 %	65.08 %		
24-5-93		-- FF		51.40 %	15.68 %	67.08 %		
Ireland	0.750341 IRL	62.075 IRL	82.73	-- %	17.36 %	17.36 %		
1-3-1993		65.903 IRL	87.83	-- %	17.36 %	17.36 %		
Italy	1729.67 LIT	-- LIT		54.00 %	15.97 %	69.97 %		
Luxembourg	40.5484 LFR	-- LFR		31.50 %	10.71 %	42.21 %		
Netherlands	2.21624 HFL	35.15 HFL	15.86	16.53 %	14.89 %	31.42 %		
Portugal	174.999 ESC	-- ESC		26.21 %	13.79 %	40.00 %		
United Kingdom	0.797291 UKL	76.29 UKL	95.69	-- %	14.89 %	14.89 %		

General remark : The rates and amounts shall be effective for all products 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.

(Directive 92/80/CEE, Article 3.2)

TIRSP = tax inclusive retail selling price

Manufactured tobacco - Situation 1-1-1993

Minimum excise duty adopted by Council on 19-10-1992		Other smoking tobaccos						
		Specific excise		Ad.valorem excise (as % of retail selling price (TIRSP)) (3)	VAT % (as % of retail selling price (TIRSP)) (4)	Excise ad-valorem+VAT (as % of retail selling price (TIRSP)) (5)	Overall minimum excise duty expressed as a % or as an amount per kilogram	
		Nat.currency (1)	in Ecu (2)				20 % of the retail selling price incl. all taxes (6)	15 ECU per kg (Art.3 of Directive 92/80)
Member State	Ecu at 1-10-1992 (Art.5)							
Belgium	40.5484 BFR	BFR		37.55 %	16.32 %	53.87 %		
Denmark	7.60759 DKR	DKR		-.-- %	20.00 %	20.00 %		
Germany	1.93777 DM	5.50 DM	2.84	22.00 %	13.04 %	35.04 %		
Greece	253.707 DRA	DRA		57.00 %	15.25 %	72.25 %		
Spain	138.333 PTA	PTA		20.00 %	13.04 %	33.04 %		
France	6.65065 FF	FF		44.80 %	18.03 %	62.83 %		
18-1-1993				49.40 %	15.68 %	65.08 %		
1-7-1993				47.14 %	15.68 %	62.82 %		
Ireland	0.750341 IRL	74.337 IRL	99.07	-.-- %	17.36 %	17.36 %		
		59.756 IRL	79.64	-.-- %	17.36 %	17.36 %		
		47.538 IRL	63.36	-.-- %	17.36 %	17.36 %		
1-3-1993		54.182 IRL	72.21	-.-- %	17.36 %	17.36 %		
Italy	1729.67 LIT	LIT		54.00 %	15.97 %	67.97 %		
Luxembourg	40.5484 LFR	LFR		31.50 %	10.71 %	42.21 %		
Netherlands	2.21624 HFL	35.15 HFL	15.86	16.53 %	14.89 %	31.42 %		
Portugal	174.999 ESC	ESC		26.21 %	13.79 %	40.00 %		
United Kingdom	0.797291 UKL	31.93 UKL	40.05	-.-- %	14.89 %	14.89 %		

General remark : The rates and amounts shall be effective for all products 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.

(Directive 92/80/CEE, Article 3.2)

TIRSP = tax inclusive retail selling price

GRAPHS I Tax incidence in the retail price

ALCOHOLIC BEVERAGES

1) Beer per litre at 12° Plato	19
2) Still wine per litre	20
3) Sparkling wine per litre	21
4) Intermediate products per litre	22
5) Spirits per litre at 40%	23

MINERAL OILS

1) Leaded petrol per 1000 litres	24
2) Unleaded petrol per 1000 litres	25
3) Diesel per 1000 litres	26
4) Heating gas oil per 1000 litres	27
5) Heavy fuel oil per 1000 kg	28

MANUFACTURED TOBACCO

1) For 1000 cigarettes of the most current price category (situation 1-1-1993)	29
2) For 1000 cigarettes of the most current price category (situation 1-4-1993)	30

PRICE STRUCTURE OF MAJOR PRODUCT GROUPS

The attached graphs show the various elements making up the retail selling price of representative products and are based on the tax situation in the various Member States on 1-1-1993 and the evolution up to 1 July 1993 as notified to the Commission.

In the case of spirits, wine and beer, where a wide price range prevails, the assumed non-tax elements of prices are intended to be representative averages. These prices are based on the Statistical Office's Household Budget Survey. Prices in the Member States have been averaged to attempt to identify a theoretical representative product. Accordingly actual prices in Member States may differ.

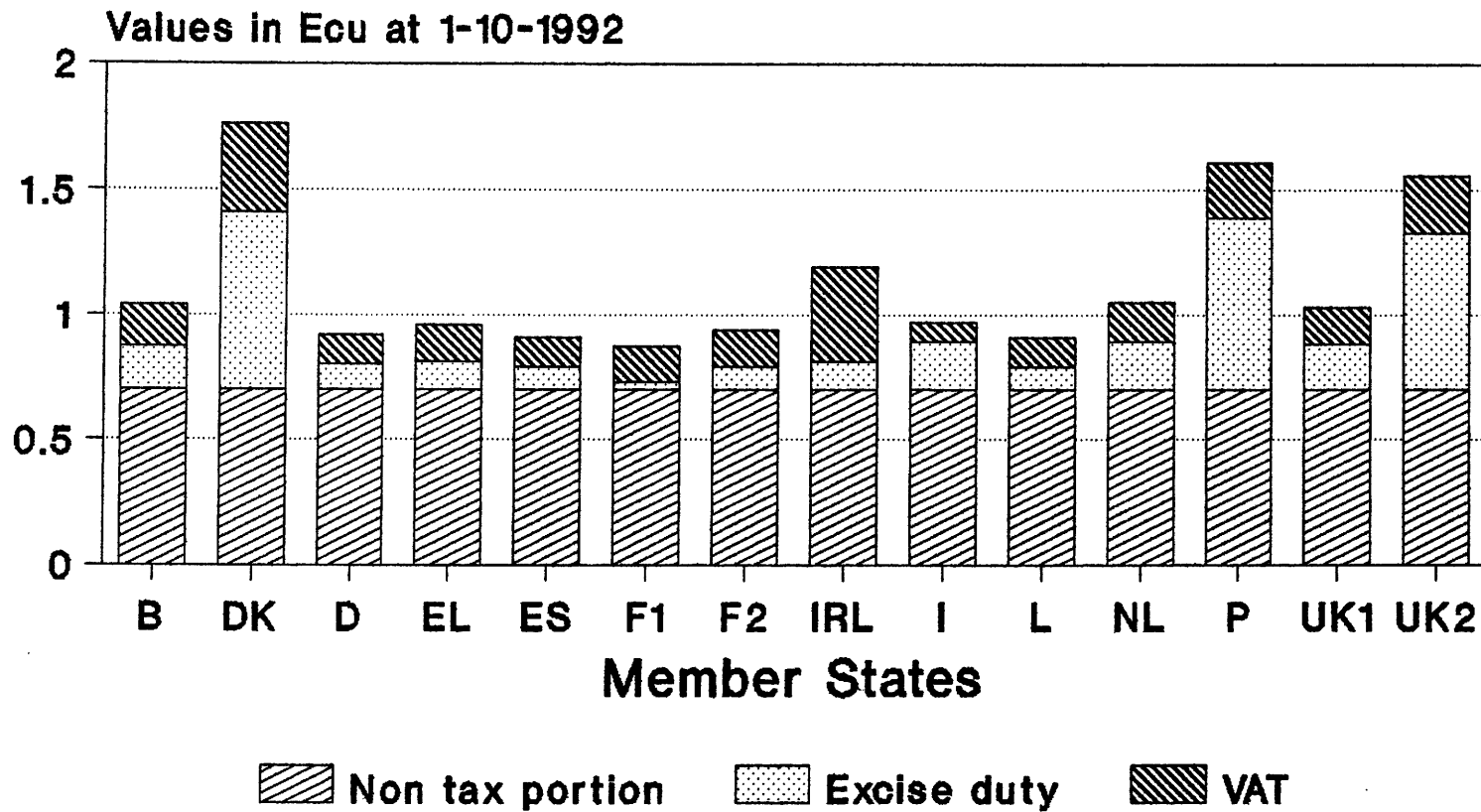
For mineral oils, prices are those published in the Oil-Bulletin for 1 January 1993.

For cigarettes, prices are those indicated in the summary of tax structures on cigarettes of the most popular price category in the EEC Member States as at 1 January 1993 and at 1 April 1993 (pages 13 and 14).

TAX INCIDENCE IN THE RETAIL PRICE

BEER (per litre at 12*Plato)

situation 1-1-1993



Minimum rate : 0.748 ECU/hl/degree Plato
of finished product

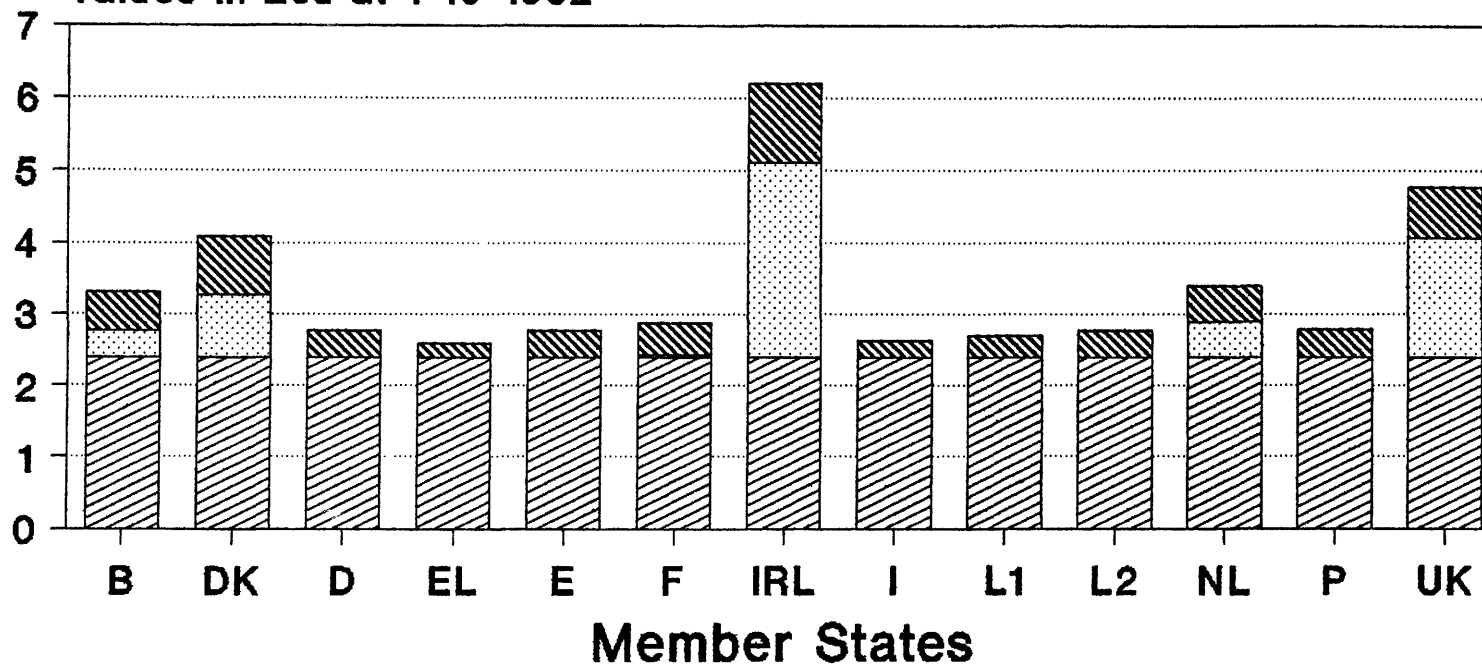
F2: 1-5-1993; UK2: 1-6-1993

TAX INCIDENCE IN THE RETAIL PRICE

STILL WINE (per 1 litre)

situation 1-1-'93

Values in Ecu at 1-10-1992



Non tax portion Excise duty VAT

Minimum rate adopted 19-10-'92: 0 Ecu/hl

D-EL-ES-I-L-P: no excise duty

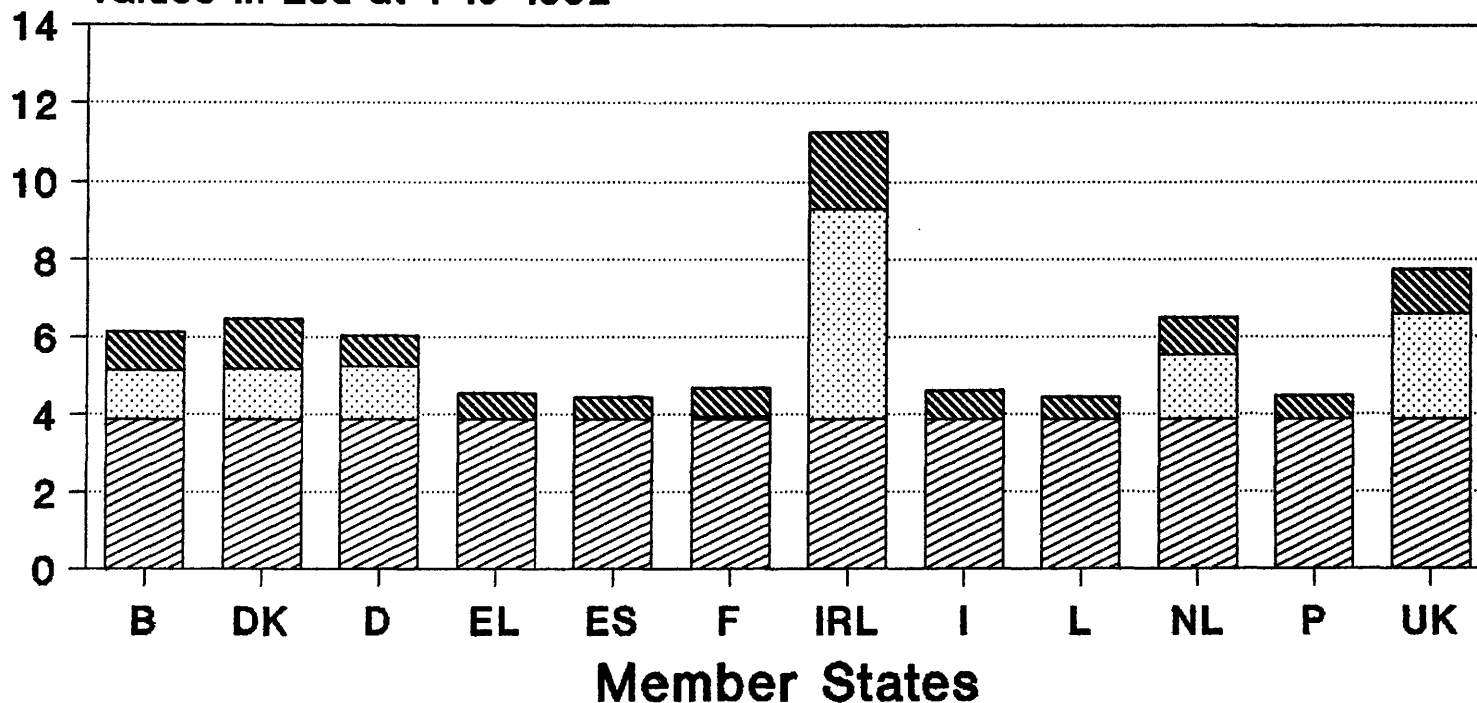
L1: < 13% vol; L2: >= 13% vol.

TAX INCIDENCE IN THE RETAIL PRICE

SPARKLING WINE (per litre)

situation 1-1-'93

Values in Ecu at 1-10-1992



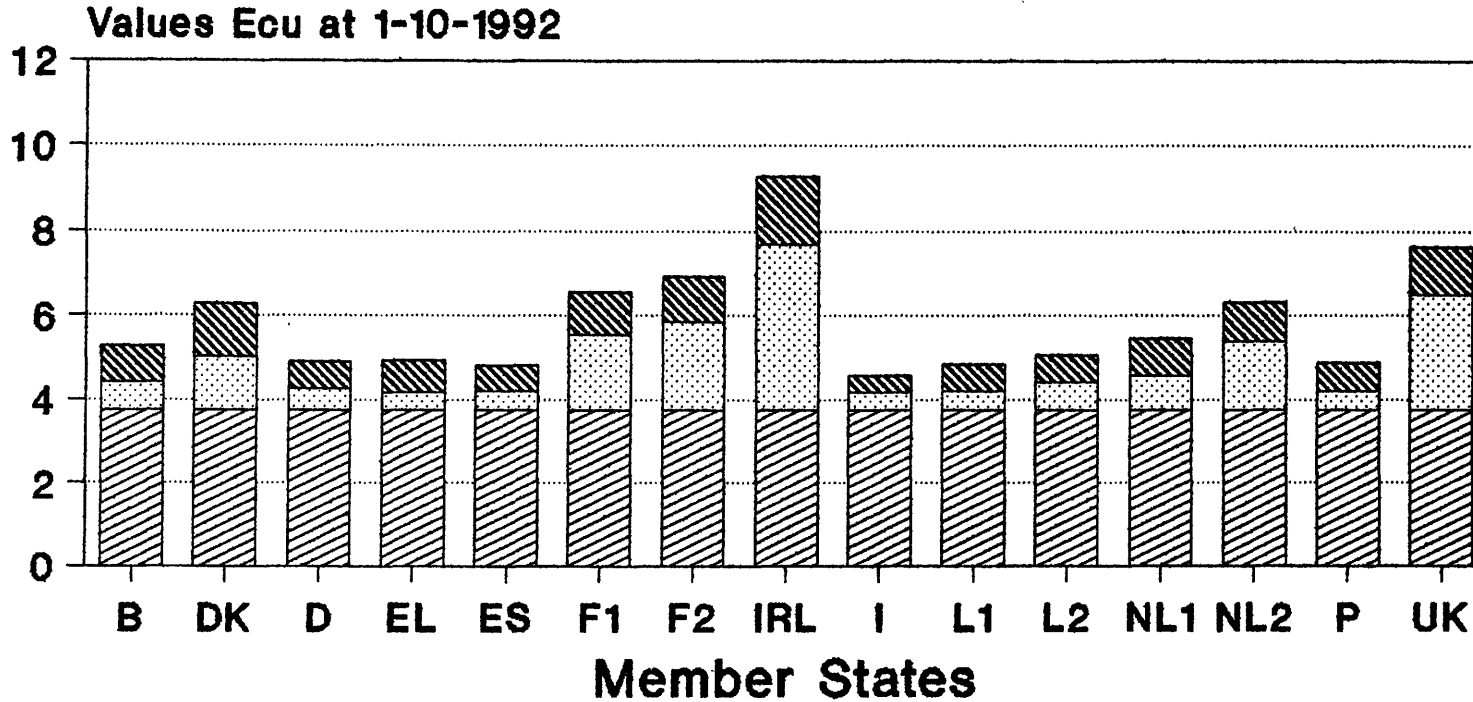
Non tax portion Excise duty VAT

Minimum rate : 0 ECU/hectollitre
EL/ES/I/P no excise duty

TAX INCIDENCE IN THE RETAIL PRICE

Intermediate products (per litre)

Situation 1-1-1993

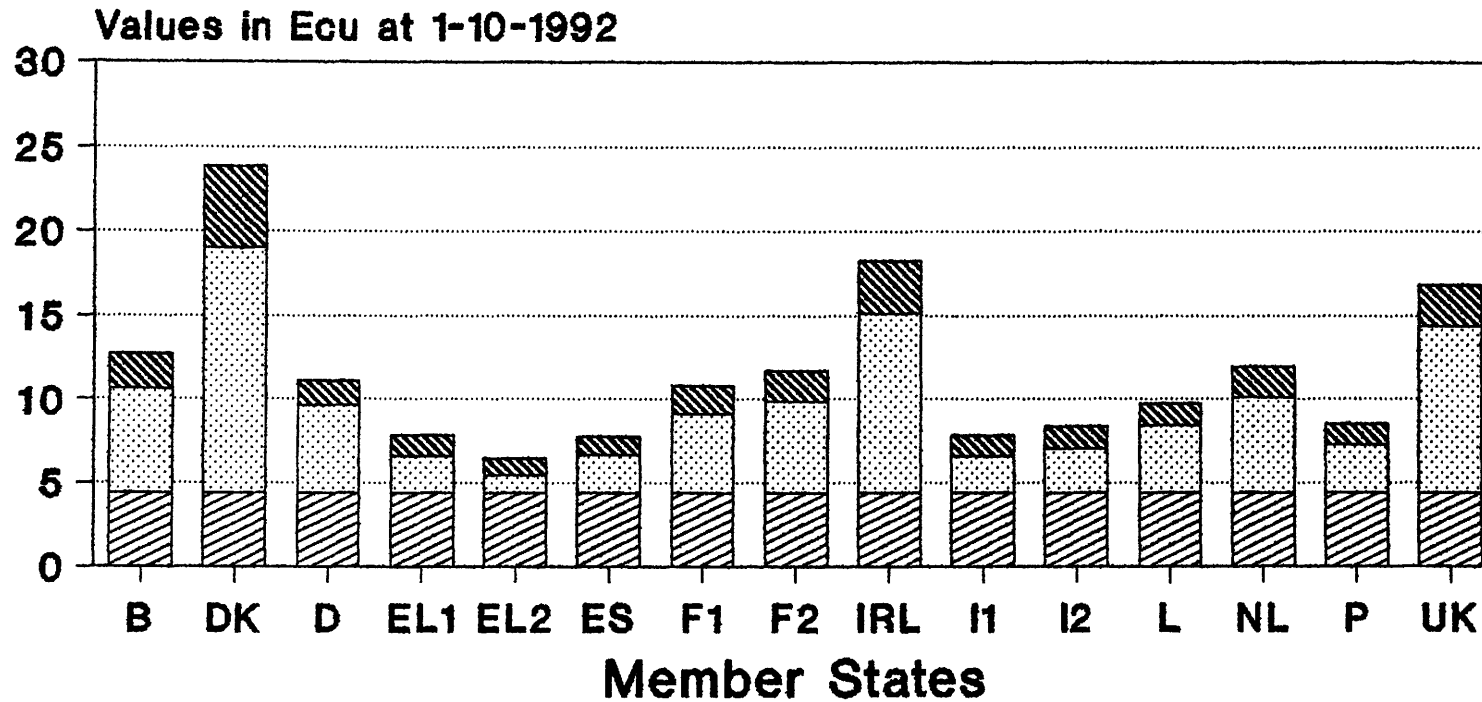


Non tax portion
 Excise duty
 VAT

L1: <15%; L2: >15 %; F2: 1-7-1993
 NL1: Still; NL2: Sparkling
 Minimum rate: 46 ECU/hl

TAX INCIDENCE IN THE RETAIL PRICE

SPIRITS (per litre at 40%)
situation 1-1-1993



Non tax portion
 Excise duty
 VAT

Minimum rate: 560 ECU/hl of pure alcohol

I1: alcohol produced from distillation
of wine

I2: synthetic alcohol; derived from sugar

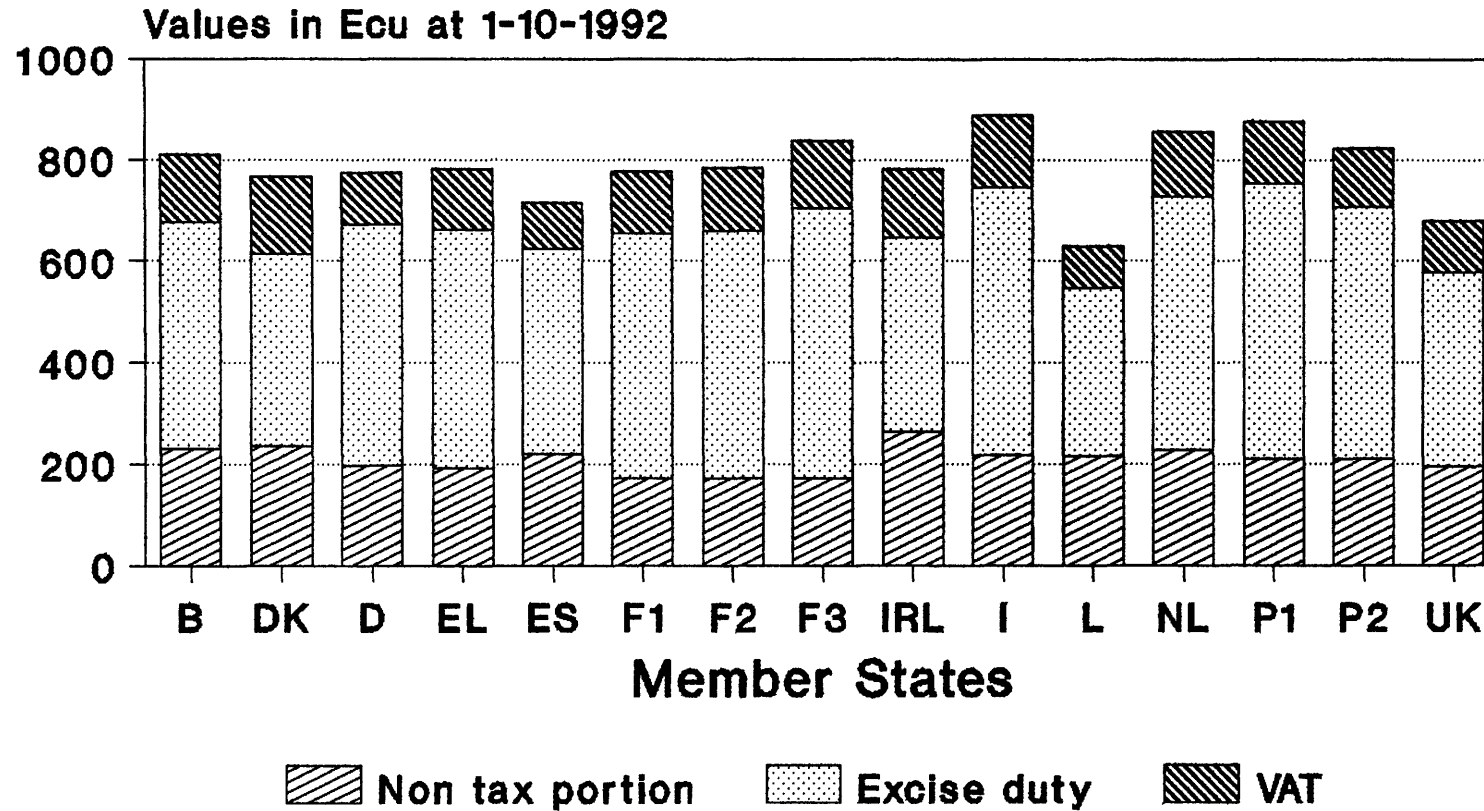
EL2: OUZO

F2: 1-7-1993

TAX INCIDENCE IN THE RETAIL PRICE

LEADED PETROL (per 1000 litre)

Situation 1-1-1993



Minimum rate : 337 ECU/1000 litres

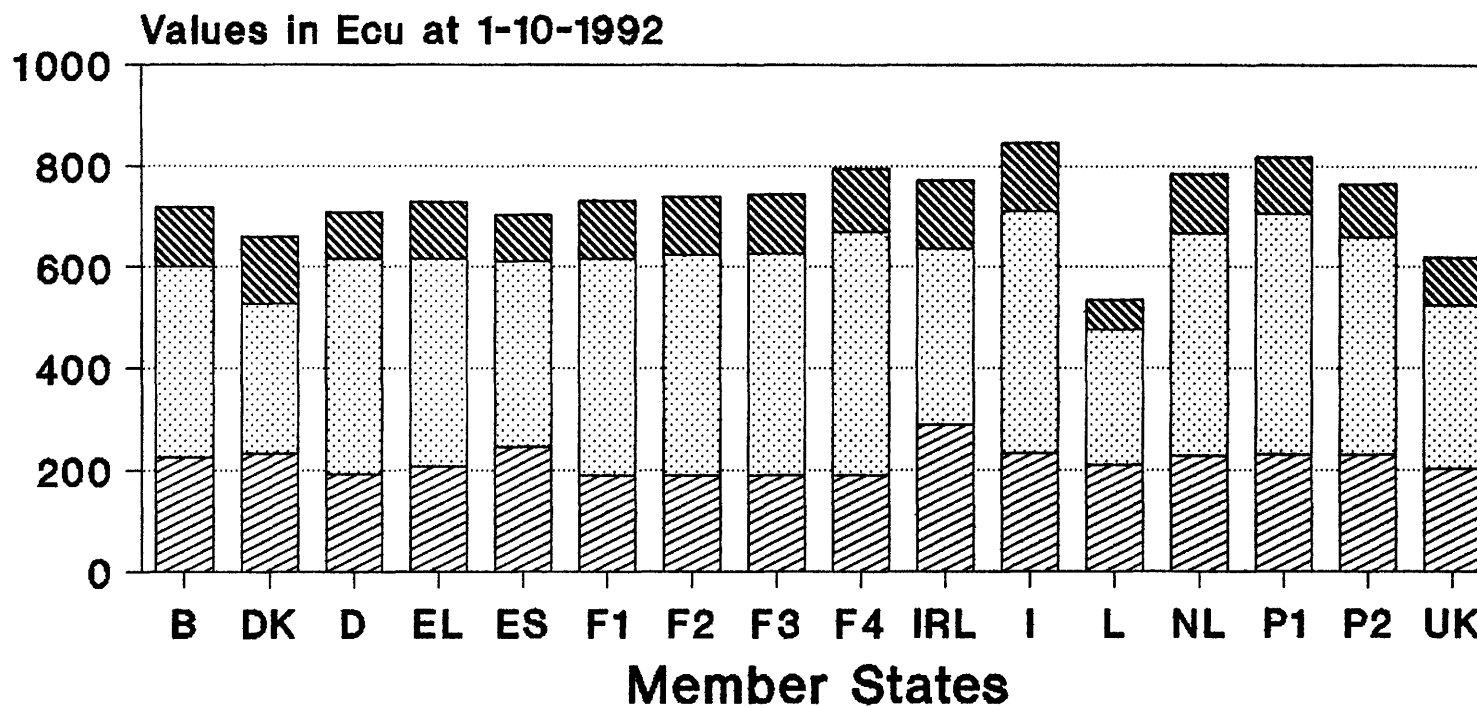
F2: 15-4-1993; F3: 12-7-1993

P2: 7-1-1993

TAX INCIDENCE IN THE RETAIL PRICE

UNLEADED PETROL (per 1000 litre)

Situation 1-1-1993



Non tax portion
 Excise duty
 VAT

Minimum rate : 287 ECU/1000 litres L: Minimum rate: 242 ECU/1000 litres 1993/1994

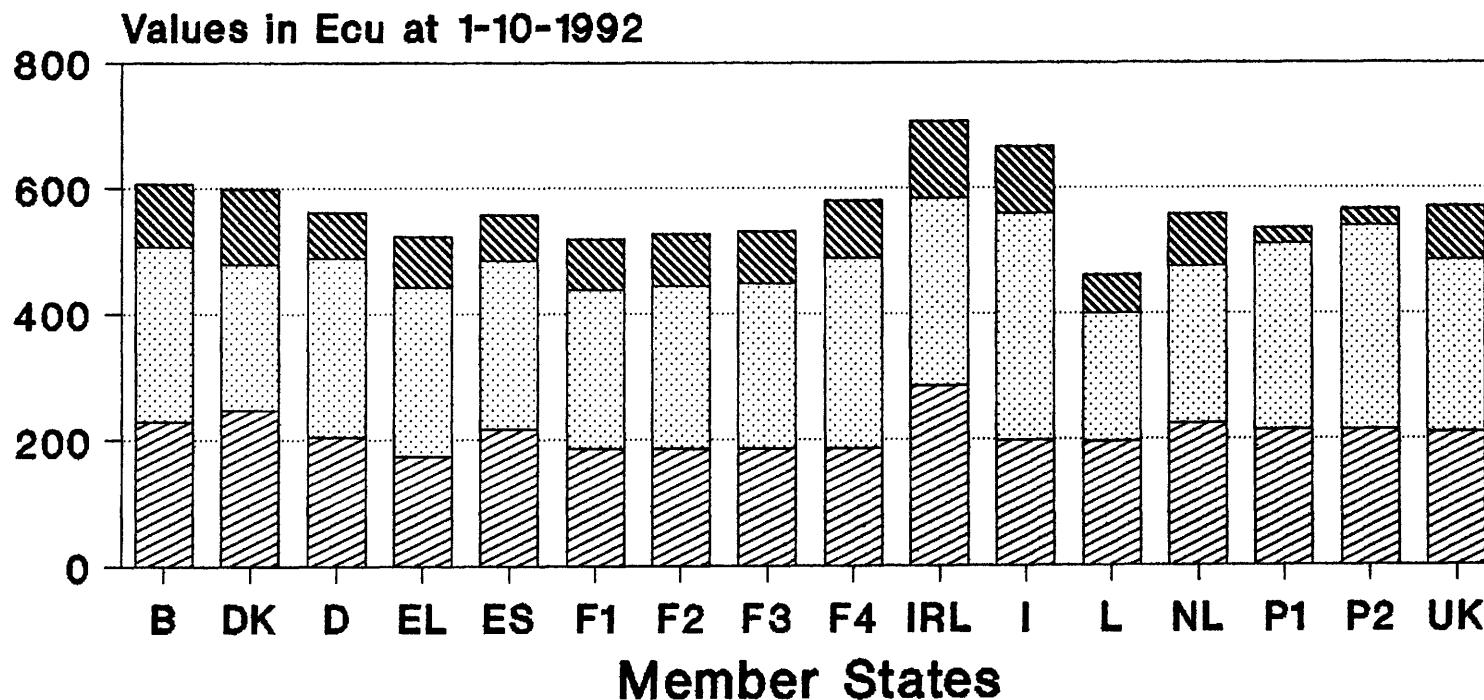
F2: 15-1-'93; F3: 15-4-'93

F4: 12-7-'93; P2: 7-1-'93

TAX INCIDENCE IN THE RETAIL PRICE

DIESEL (per 1000 litre)

Situation 1-1-1993



Non tax portion
 Excise duty
 VAT

Minimum rate: 245 ECU/1000 litres EL and L: Minimum rate 195 ECU/1000 litres 1993/1994

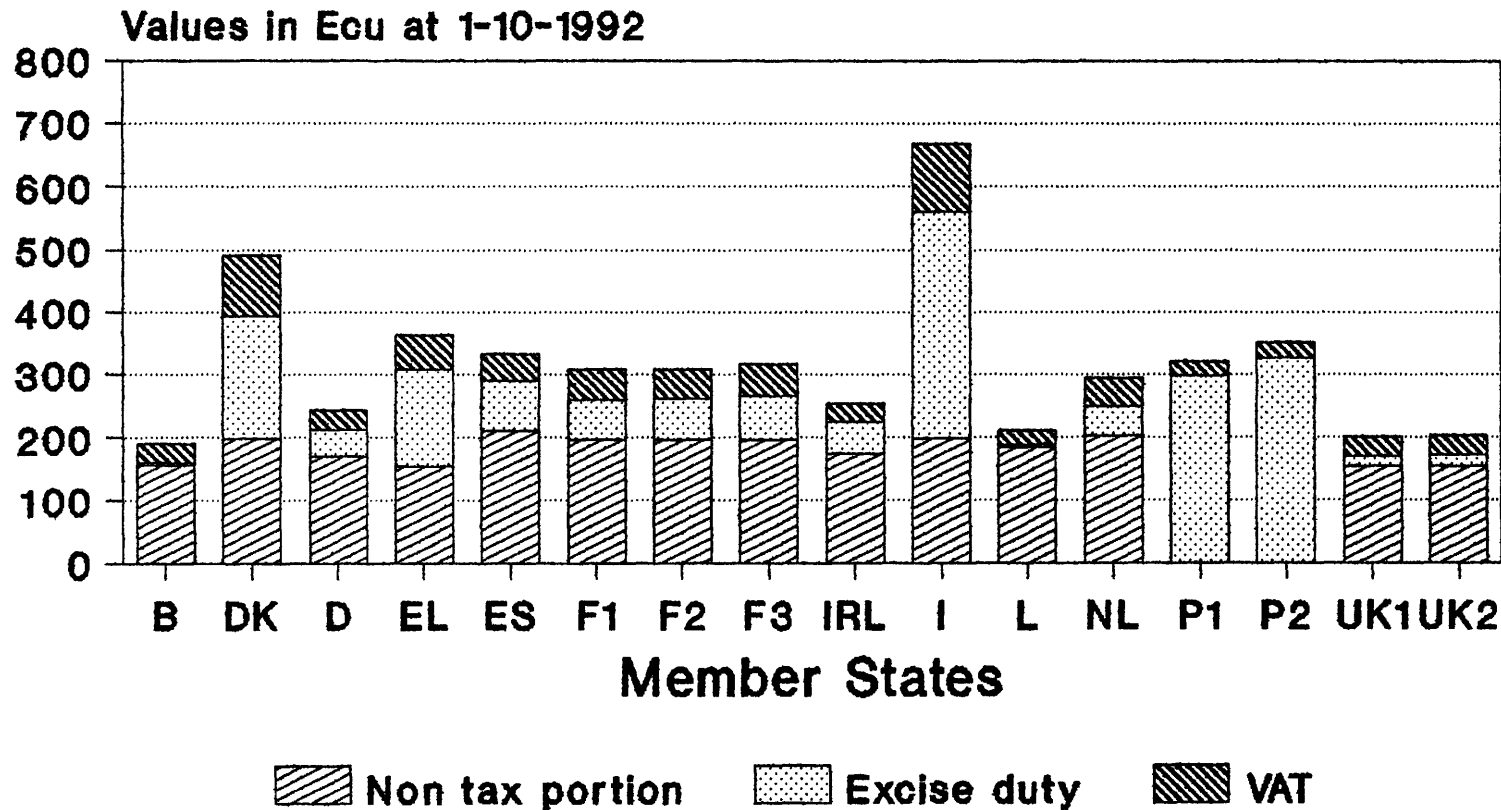
F2: 15-1-'93; F3: 15-4-'93

F4: 12-7-'93; P2: 7-1-'93

TAX INCIDENCE IN THE RETAIL PRICE

HEATING GAS OIL (per 1000 litres)

Situation 1-1-1993



Minimum rate: 18 ECU/1000 litres /

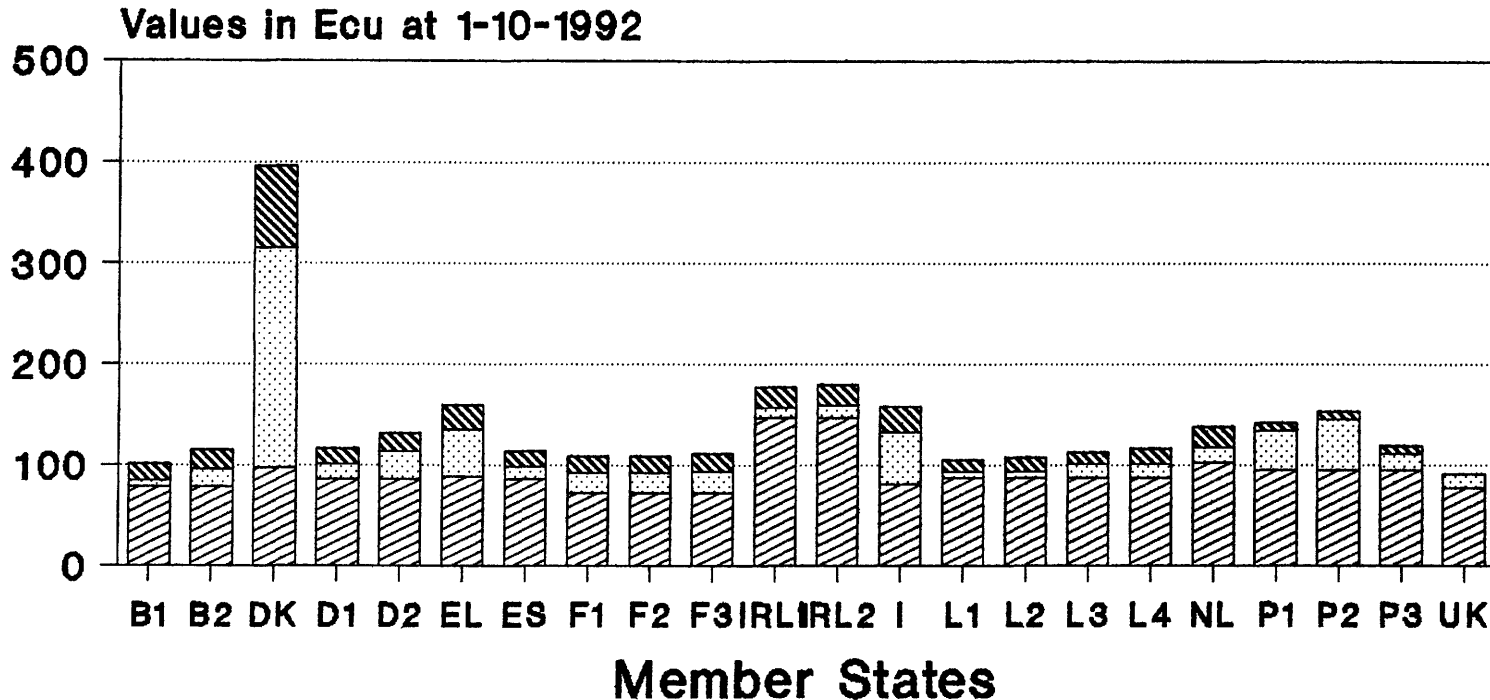
Monitoring charge 5 ECU : B and L

F2:15-4-'93; F3: 12-7-'93; P2: 7-1-'93 ;UK2 : March 1993

TAX INCIDENCE IN THE RETAIL PRICE

HEAVY FUEL OIL (per 1000 kg)

Situation 1-1-1993



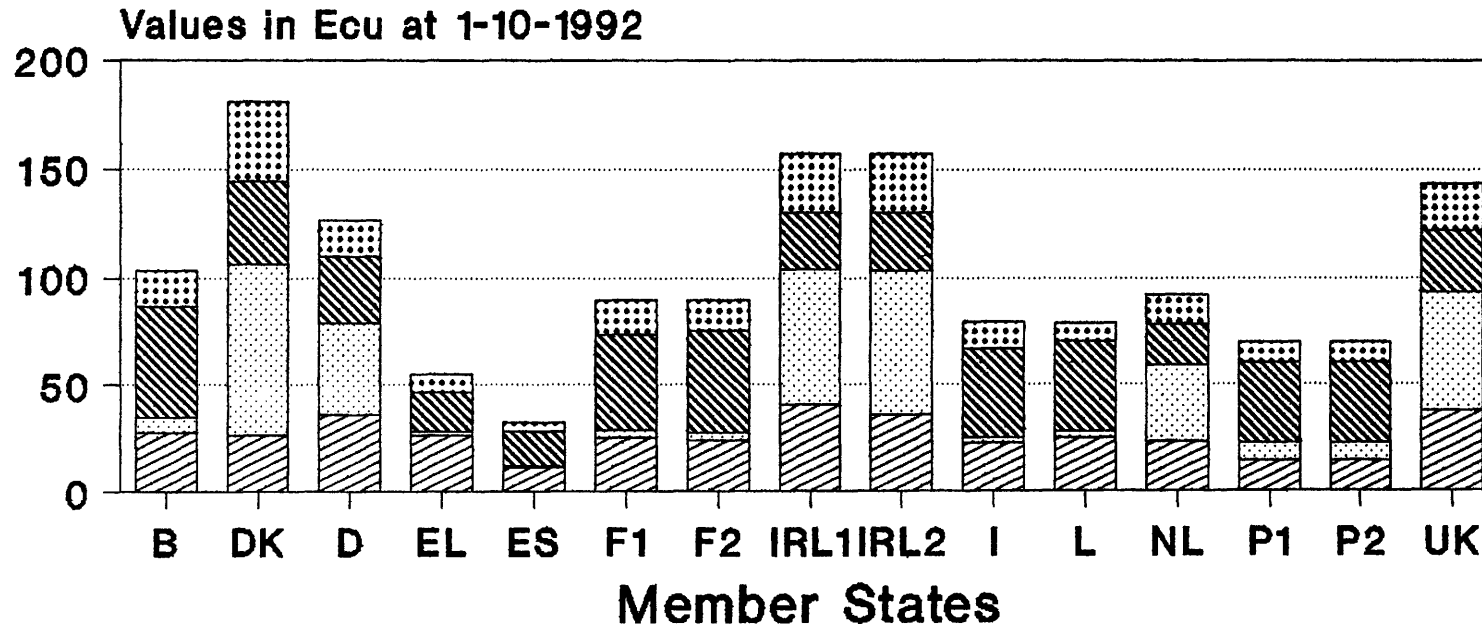
Non tax portion
 Excise duty
 VAT



Minimum rate: 13 ECU/1000 kg

- B1: <=1% Sulphur; B2: >1% Sulphur D1: heating; D2: electricity generation
- F2: 15-4-'93; F3: 12-7-'93 IRL2: 1-3-'93 L1: <=1% Sulphur: heating ; L2: <=1% Sulphur: others
- L3: >1% Sulphur: heating ; L4: >1% Sulphur: others P1: <1% sulphur; P2: >1%; P3: 7-1-1993, >1%

TAX INCIDENCE IN THE RETAIL PRICE

For 1,000 cigarettes of the most current price category (situation 1-1-1993)



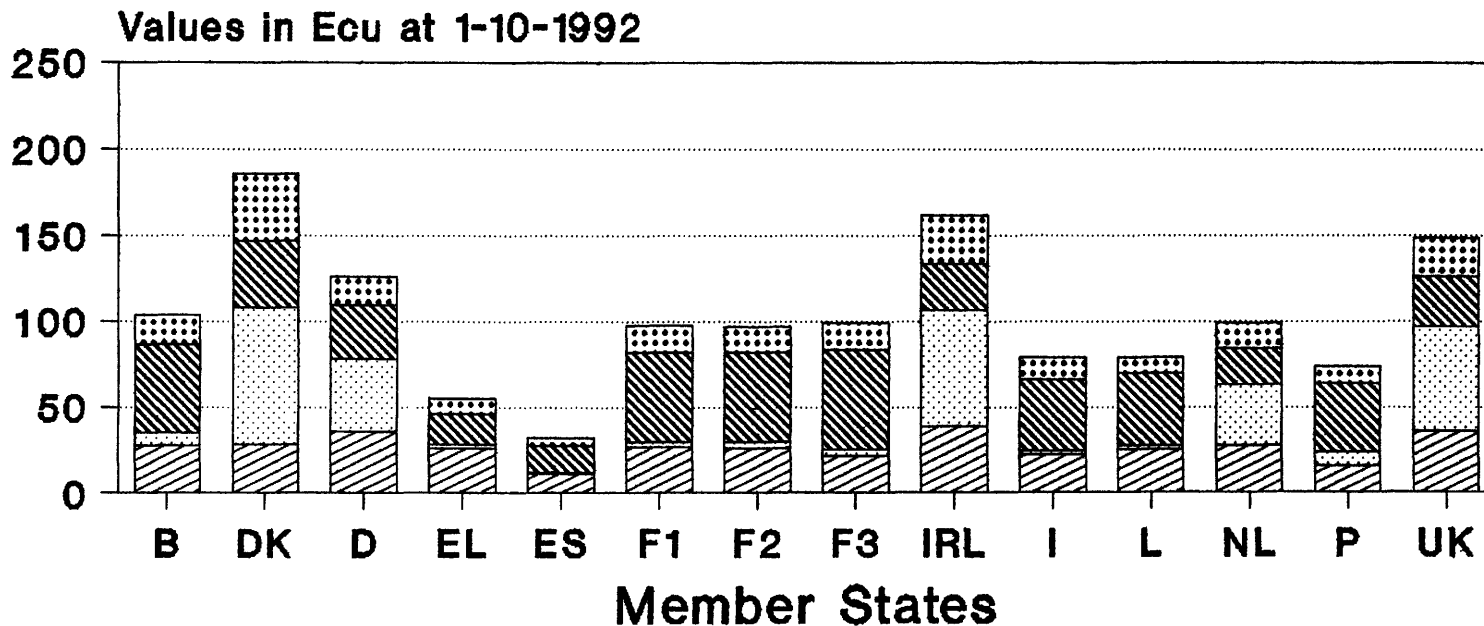
 Non tax portion
 Ad Valorem duty



 Specific excise duty
 VAT



Minimum rate: 57% of the retail selling price incl. of taxes
 •F2:18-1-'93; IRL2:1-3-'93 P2:2-3-1993

TAX INCIDENCE IN THE RETAIL PRICE

For 1,000 cigarettes of the most current price category (situation 1-4-1993)



 Non tax portion
 Ad Valorem duty

 Specific excise duty
 VAT

Minimum rate: 57% of the retail selling price incl. of taxes
 F2: 24-5-1993; F3: 1-7-1993

GRAPHS II EXCISE DUTY Minimum rate adopted by the Council incorporated

PAGE:

ALCOHOLIC BEVERAGES

1) Beer per hectolitre/degree	31
2) Still wine per hectolitre	32
3) Sparkling wine per hectolitre	33
4) Intermediate products per hectolitre	34
5) Spirits per hectolitre of pure alcohol	35

MINERAL OILS

1) Leaded petrol per 1000 litres	36
2) Unleaded petrol per 1000 litres	37
3) Diesel per 1000 litres	38
4) Heating gas oil per 1000 litres	39
5) Heavy fuel oil per 1000 kg	40

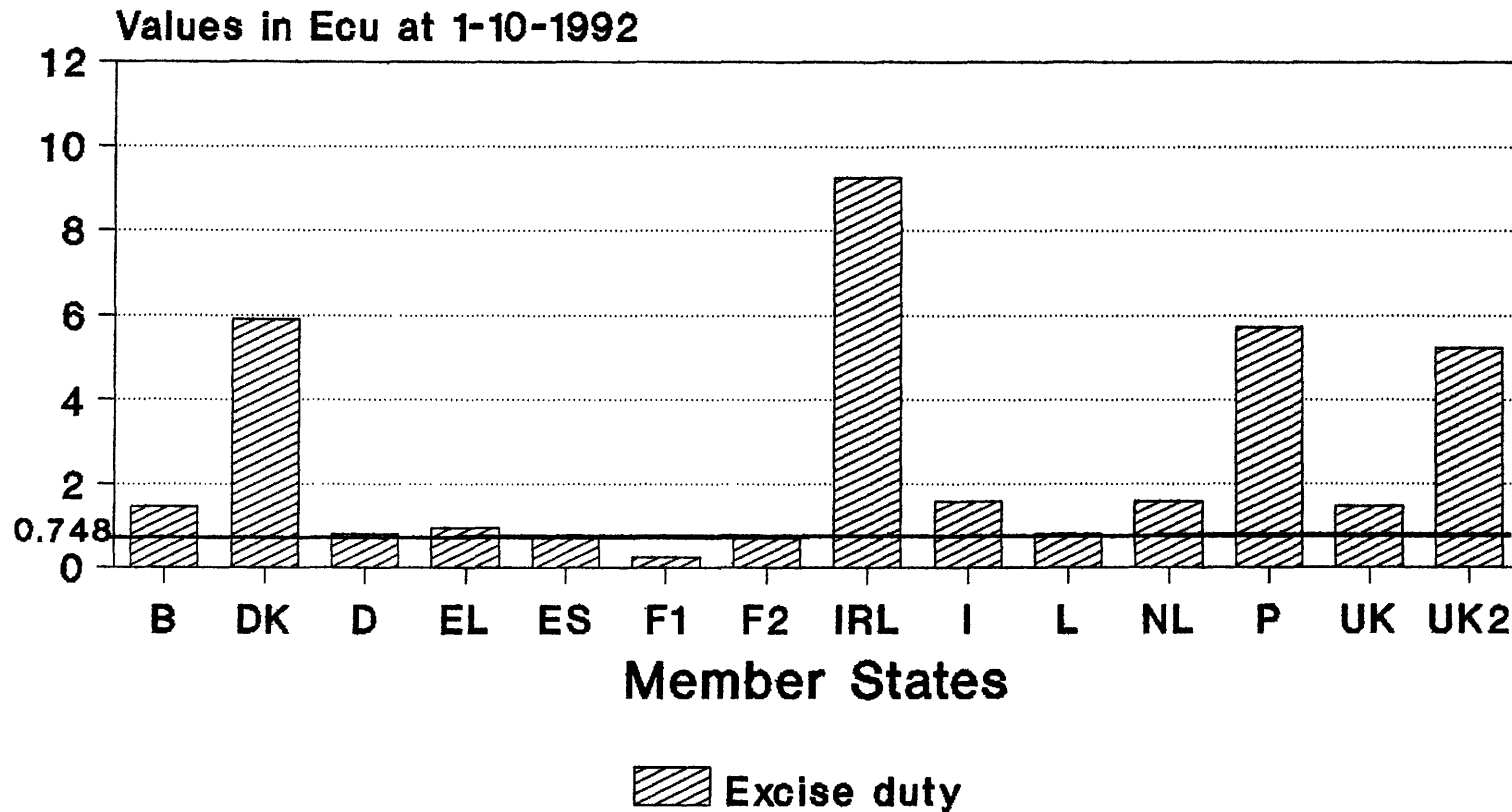
MANUFACTURED TOBACCO

1) For 1000 cigarettes of the most current price category (situation 1-1-1993)	41
2) For 1000 cigarettes of the most current price category (situation 1-4-1993)	42

EXCISE DUTY ALCOHOLIC BEVERAGES

BEER (per hectolitre/degree Plato)

situation 1-1-1993

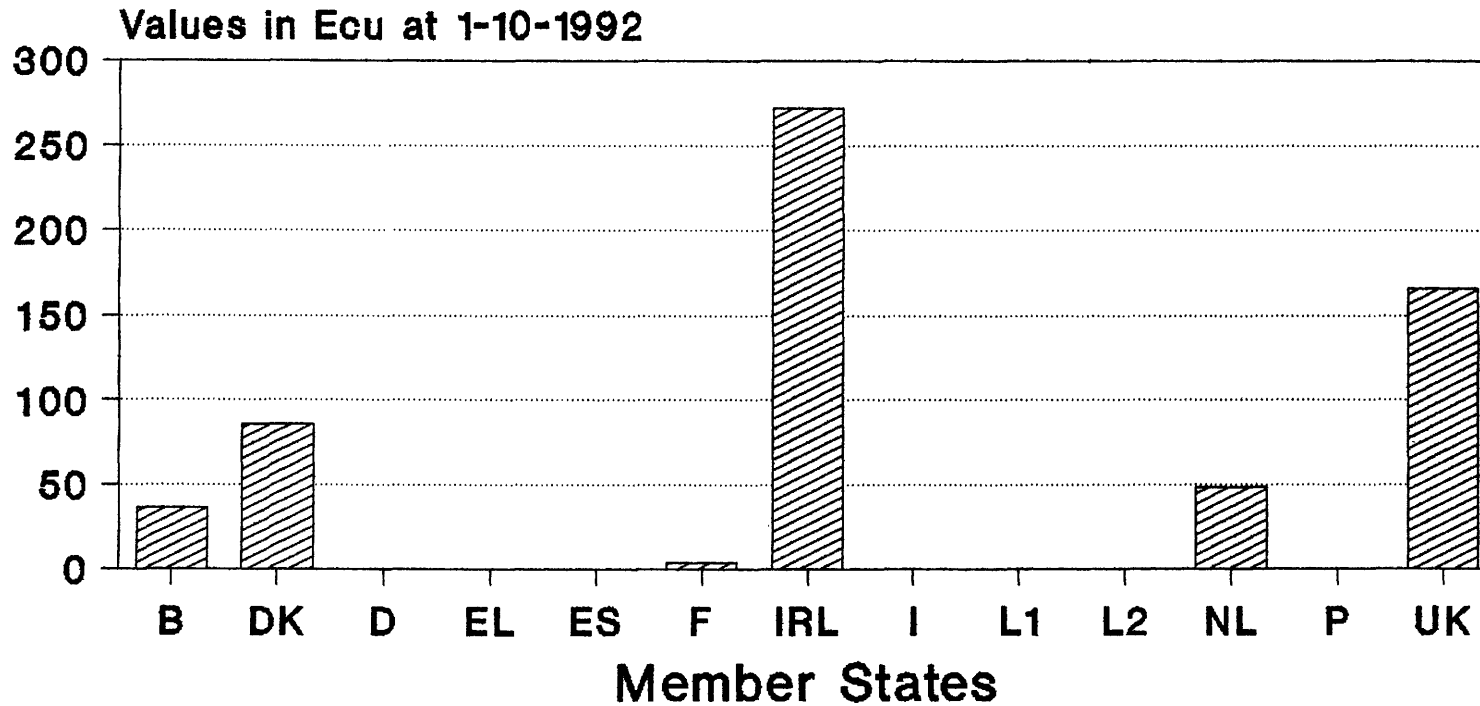


Minimum rate: 0.748 ECU hl/degree Plato
of finished product

F2: 1-5-1993; UK2: 1-6-1993

EXCISE DUTY ALCOHOLIC BEVERAGES

STILL WINE (per hectolitre)
situation 1-1-1993



 Excise duty

Minimum rate: 0 ECU/hectollitre
D-EL-ES-I-L-P: no excise duty
L1:<13% vol; L2: >=13% vol.

EXCISE DUTY ALCOHOLIC BEVERAGES

SPARKLING WINE (per hectolitre)

situation 1-1-1993

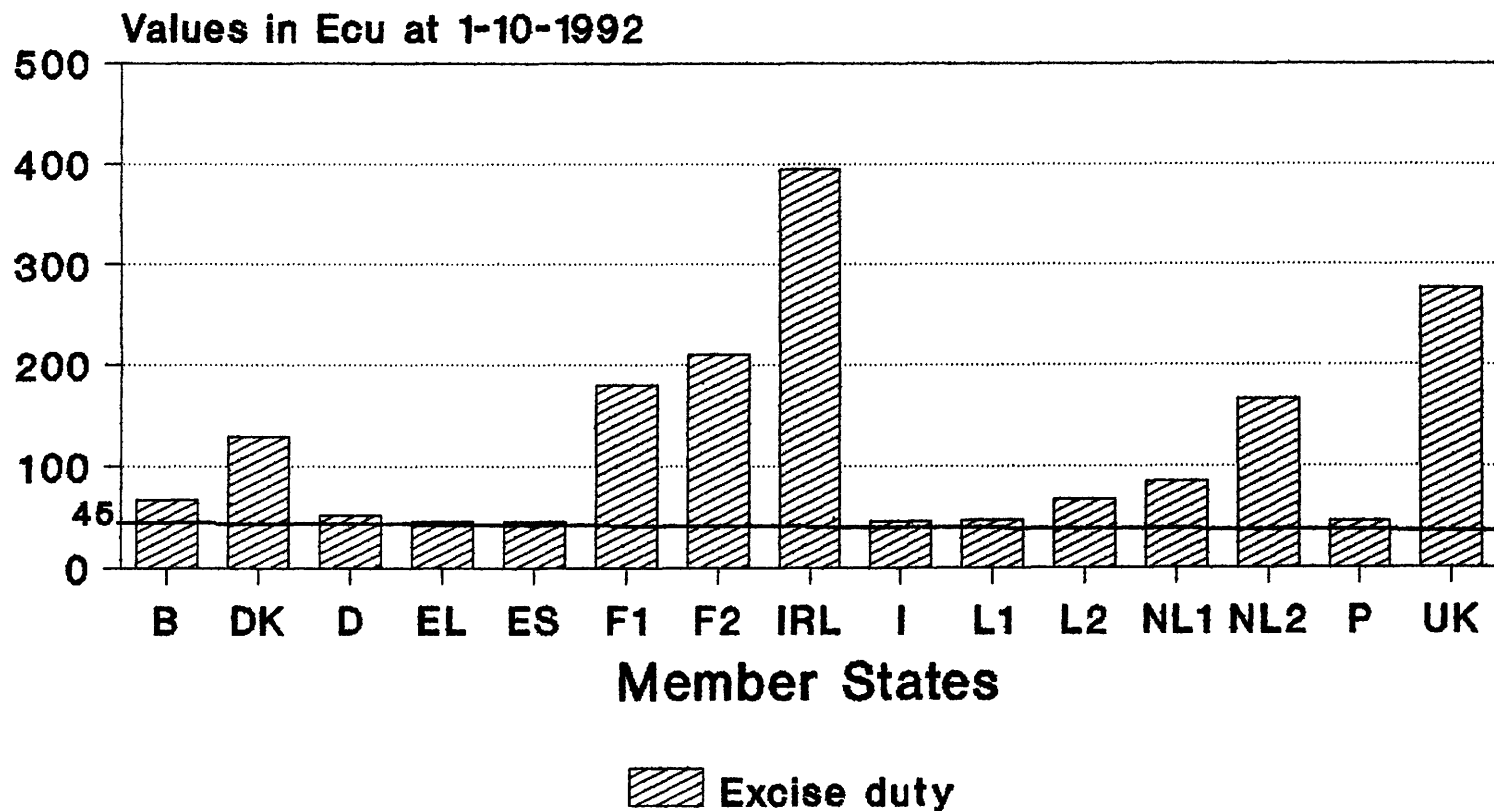


Minimum rate: 0 ECU/hectollitre
EL-ES-I-L-P: no excise duty

EXCISE DUTY ALCOHOLIC BEVERAGES

INTERMEDIATE PRODUCTS (per hectolitre)

situation 1-1-1993



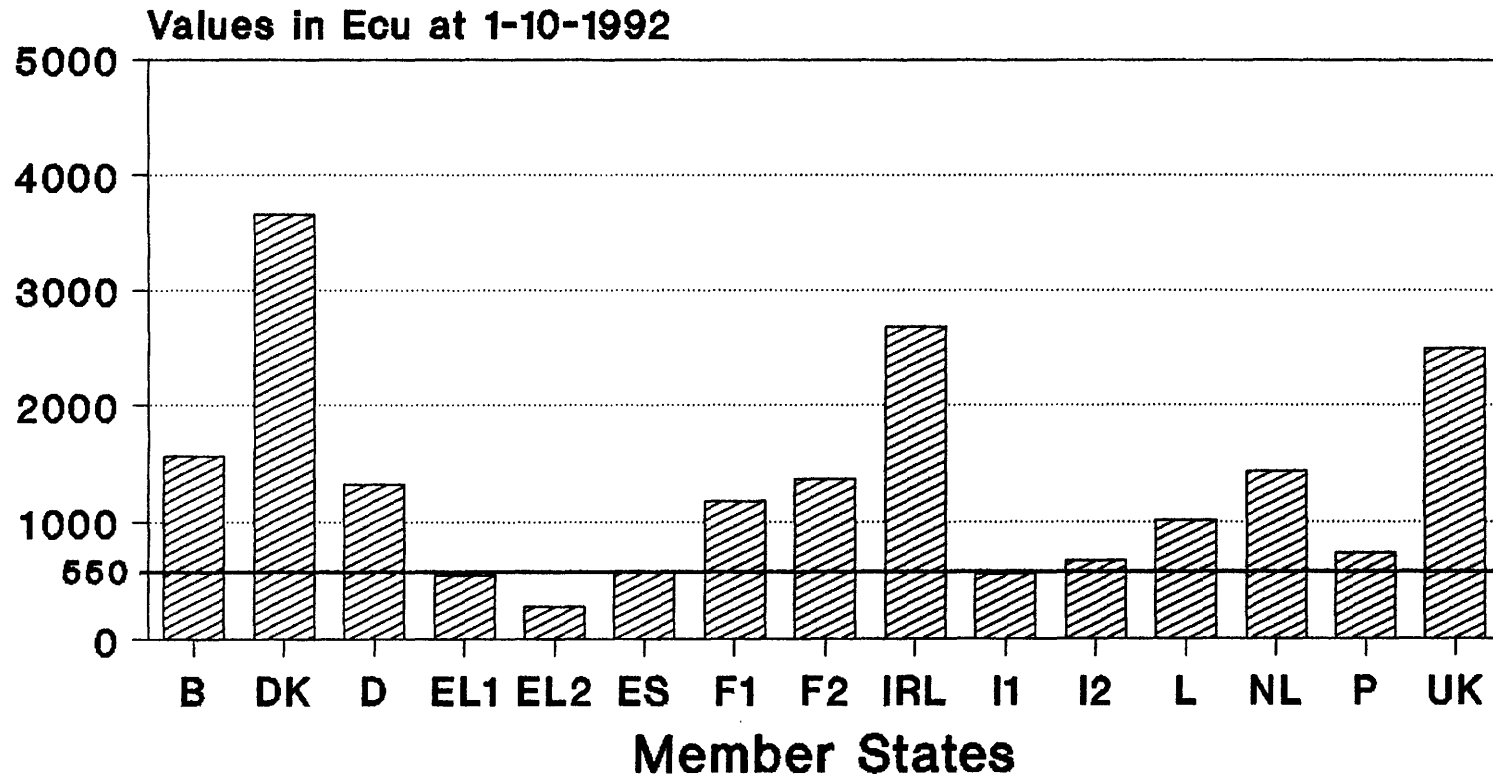
Minimum rate: 45 ECU/hectolitre

L1: <15%; L2: >15%; F2: 1-7-1993

NL1: Still; NL2: Sparkling

EXCISE DUTY ALCOHOLIC BEVERAGES

SPIRITS (per hectolitre of pure alcohol)
situation 1-1-1993



EL2: OUZO
F2: 1-7-1993

 Excise duty

I1: alcohol from distillation of wine

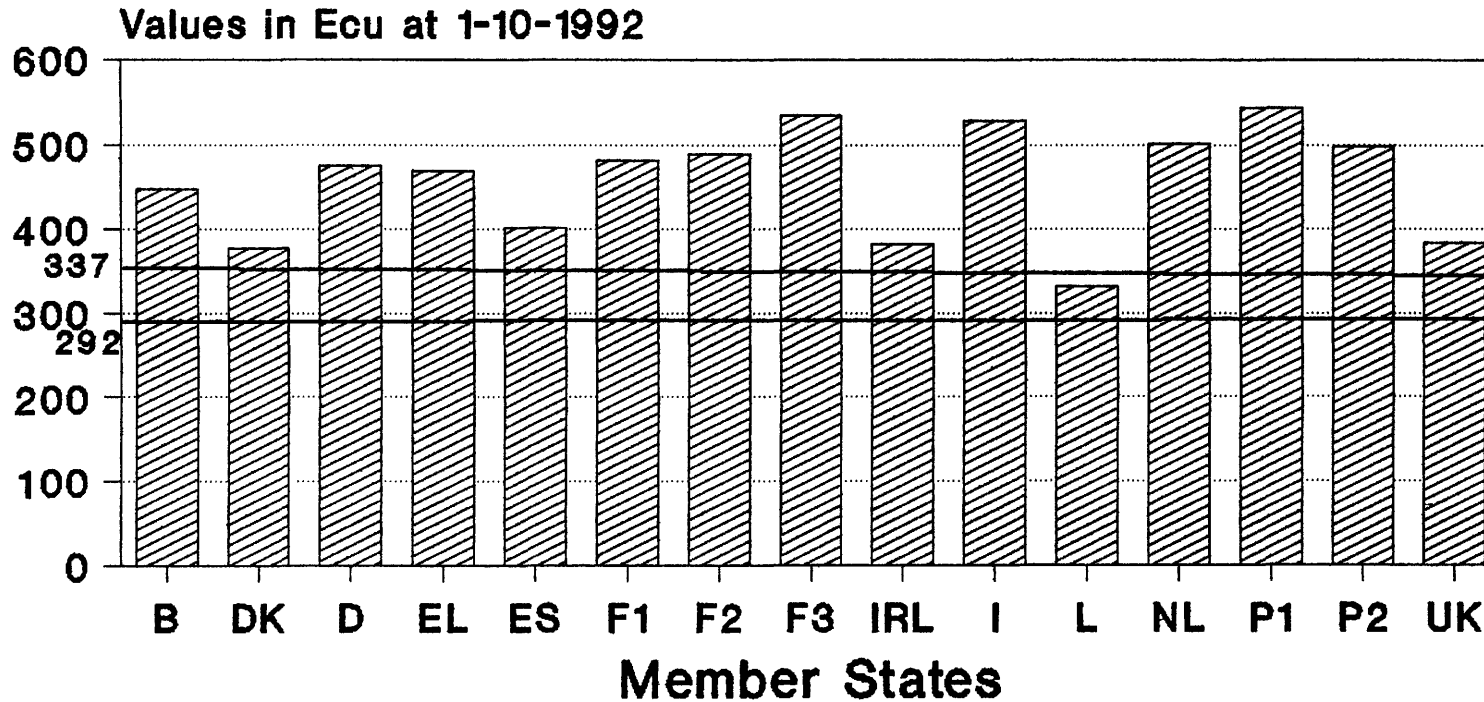
I2: synthetic alcohol or alcohol derived from sugar

Minimum rate: 550 ECU/hectollitre

EXCISE DUTY MINERAL OILS

LEADED PETROL (per 1000 litres)

situation 1-1-1993



Minimum rate: 337 ECU/1000 litres

F2: 15-4-1993; F3: 12-7-1993

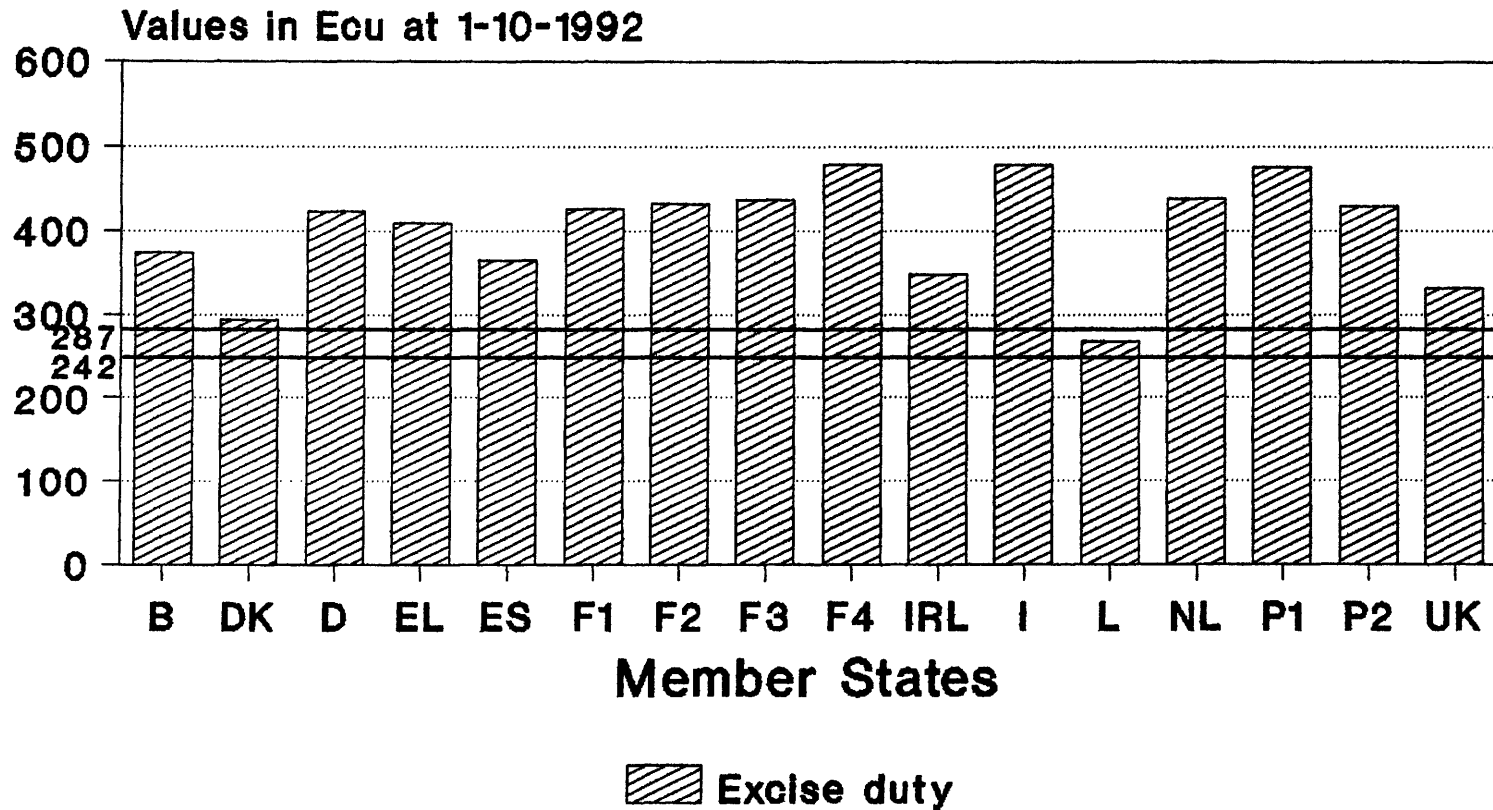
P2: 7-1-1993

L: minimum rate 292 ECU/1000 litres 1993/1994

EXCISE DUTY MINERAL OILS

UNLEADED PETROL (per 1000 litre)

Situation 1-1-1993



Minimum rate : 287 ECU/1000 litres L: Minimum rate: 242 ECU/1000 litres 1993/1994

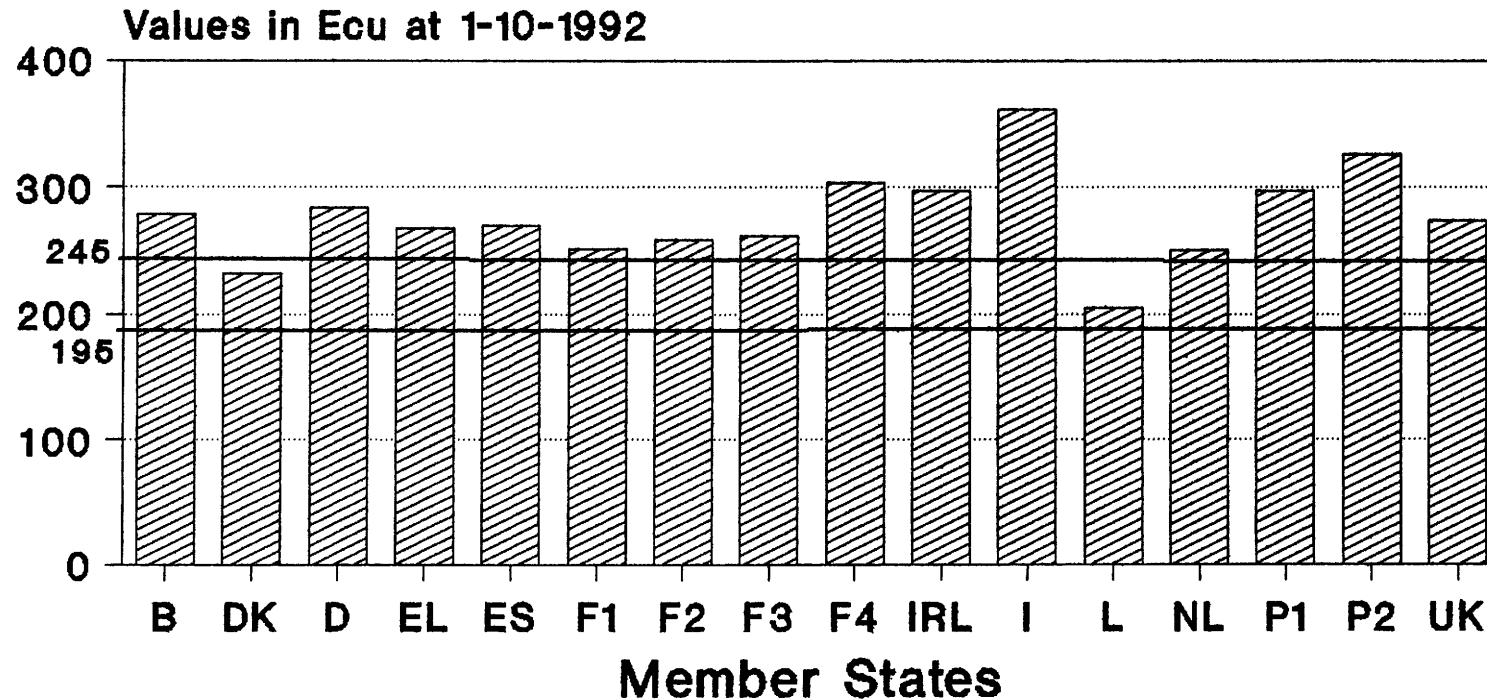
F2: 15-1-'93; F3: 15-4-'93

F4: 12-7-'93; P2: 7-1-'93

EXCISE DUTY MINERAL OILS

DIESEL (per 1000 litre)

Situation 1-1-1993



Minimum rate: 245 ECU/1000 litres EL and L: Minimum rate 195 ECU/1000 litres 1993/1994

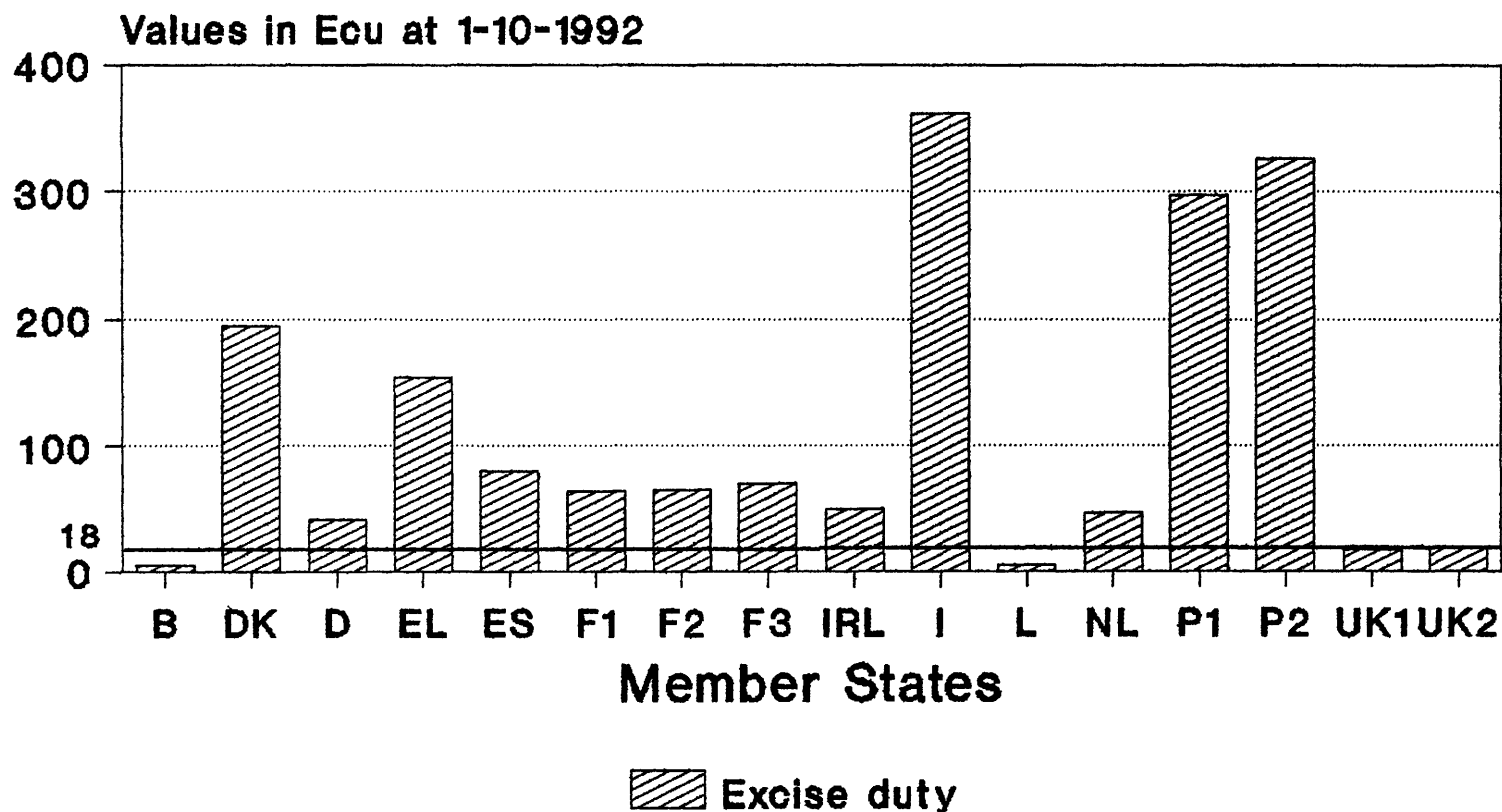
F2: 15-1-'93; F3: 15-4-'93

F4: 12-7-'93; P2: 7-1-'93

EXCISE DUTY MINERAL OILS

HEATING GAS OIL (per 1000 litres)

Situation 1-1-1993

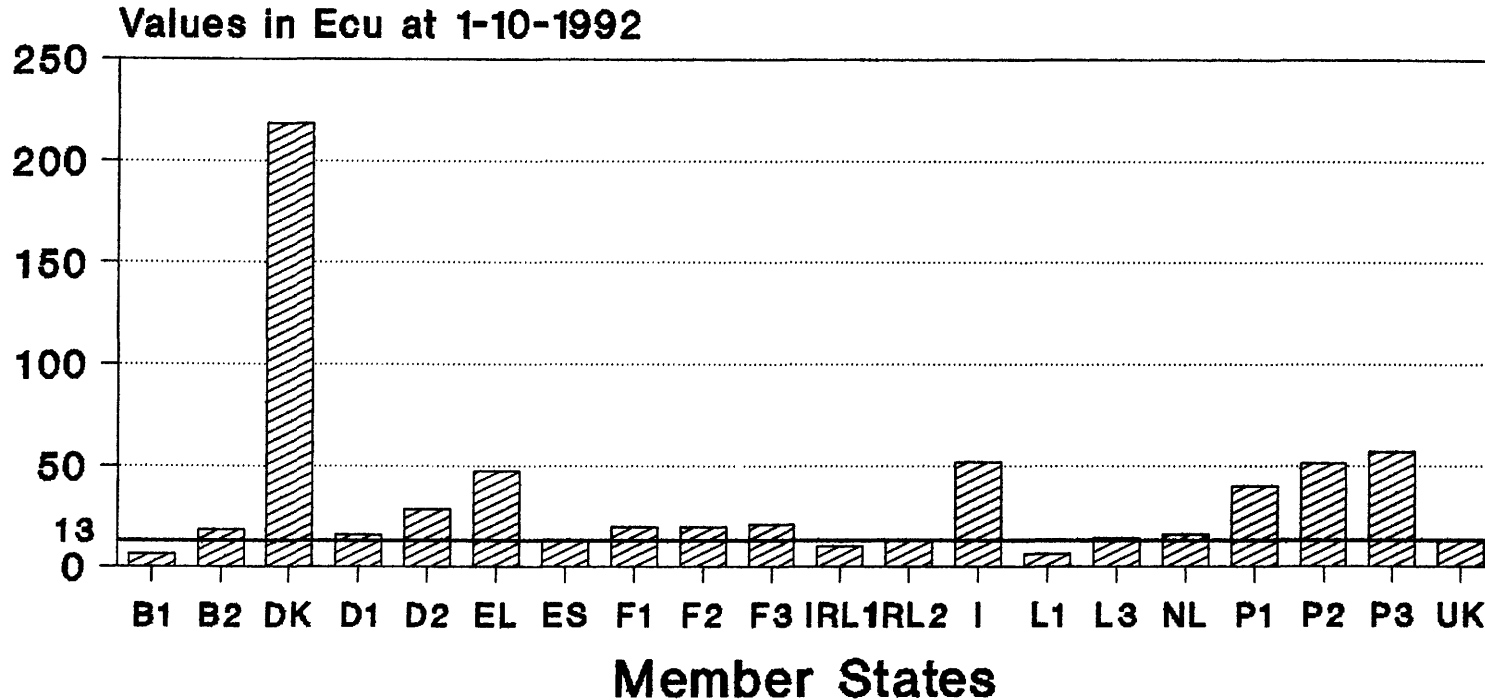


Minimum rate: 18 ECU/1000 litres /
Monitoring charge 5 ECU : B and L
F2:15-4-'93; F3: 12-7-'93; P2: 7-1-'93 ;UK2 : March 1993

EXCISE DUTY MINERAL OILS

HEAVY FUEL OIL (per 1000 kg)

Situation 1-1-1993



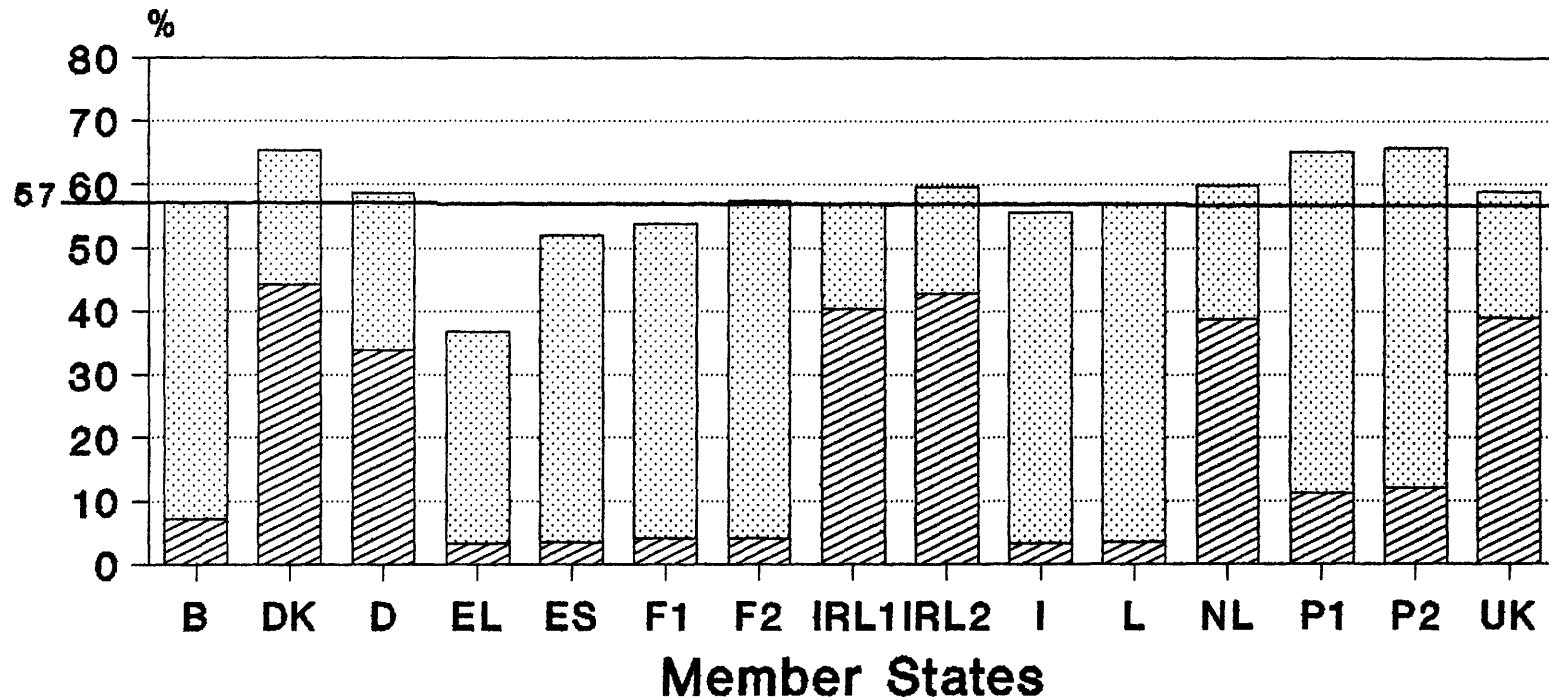
 Excise duty

Minimum rate: 13 ECU/1000 kg

- B1: <1% Sulphur; B2: >1% Sulphur D1: heating; D2: electricity generation
- F2: 15-4-'93; F3: 12-7-'93 IRL2: 1-3-'93 L1: <1 % Sulphur; L3: > 1% Sulphur
- P1: <1% sulphur; P2: >1%; P3: 7-1-1993, >1%

EXCISE DUTY MANUFACTURED TOBACCO

For 1,000 cigarettes of the most current price category (situation 1-1-1993)



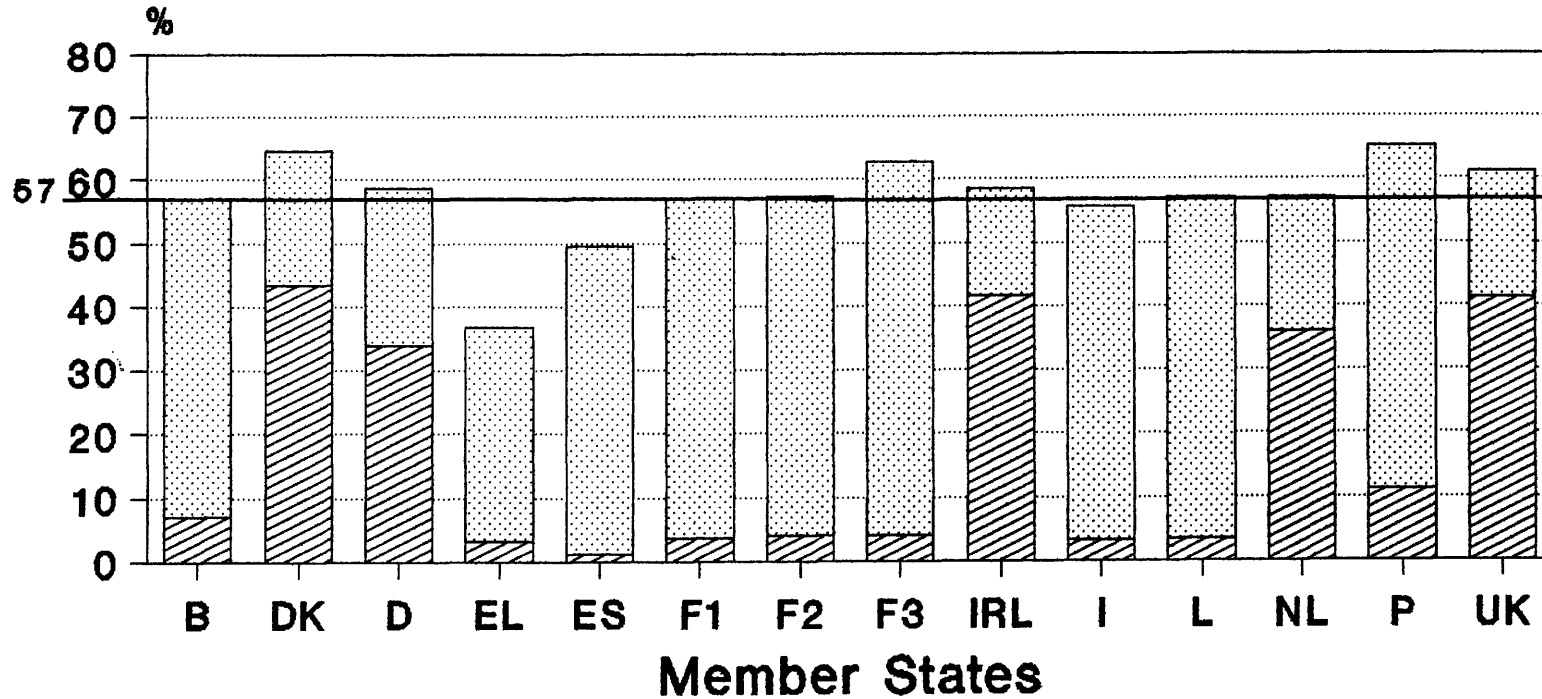
 Specific excise duty
  Ad-valorem duty

Minimum rate: 57% of the retail selling price incl. of taxes

•F2:18-1-'93; IRL2:1-3-'93; P2:2-3-1993

EXCISE DUTY MANUFACTURED TOBACCO

For 1,000 cigarettes of the most current price category (situation 1-4-1993)



Specific excise duty
 Ad-valorem duty

Minimum rate: 57% of the retail selling price incl. of taxes
 *F2:24-5-1993; F3: 1-7-1993

REVENUE FROM TAXES ON CONSUMPTION (EXCISE DUTIES AND SIMILAR CHARGES) OTHER THAN VAT				
1988	1989	1990	1991	1992

- a) **ETHYL ALCOHOL AND ALCOHOLIC BEVERAGES**
- b) **MINERAL OILS**
- c) **MANUFACTURED TOBACCO**

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

DN93.DOC

ETHYL ALCOHOL AND ALCOHOLIC BEVERAGES (in millions)

MEMBER STATE	Ecu Value 1 January	I		II		III		IV		V		VI	
		ETHYLALCOHOL AND SPIRITS		INTERMEDIATE PRODUCTS		STILL WINE		SPARKLING WINE		BEER		ALCOHOL CONTAINED IN PERFUMES, ETC.	
		national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu
Belgium													
1988	43.1895 FB	7801.09 FB	180.62	column III	col. III	3518.99 FB	81.48	394.99 FB	9.15	5453.80 FB	126.28	-.-- FB	-.--
1989	43.6005 FB	7942.28 FB	182.16	column III	col. III	3431.06 FB	78.69	416.66 FB	9.56	5350.37 FB	122.71	-.-- FB	-.--
1990	42.6225 FB	7698.95 FB	180.63	column III	col. III	3538.89 FB	83.03	439.80 FB	10.32	6860.50 FB	160.96	-.-- FB	-.--
1991	42.1944 FB	7533.00 FB	178.53	column III	col. III	3116.00 FB	73.85	427.40 FB	10.12	7583.60 FB	179.74	-.-- FB	-.--
1992	41.9756 FB	7714.00 FB	183.77	column III	col. III	3466.00 FB	82.57	449.00 FB	10.70	7946.00 FB	189.30	-.-- FB	-.--
Denmark													
1988	7.94677 DKR	2118.00 DKR	266.52	75.00 DKR	9.44	1343.00 DKR	169.00	21.00 DKR	2.64	3056.00 DKR	384.56	474.00 DKR	59.65
1989	8.03903 DKR	2020.00 DKR	251.27	75.00 DKR	9.33	1328.00 DKR	165.19	26.00 DKR	3.23	3110.00 DKR	386.86	492.00 DKR	61.20
1990	7.88085 DKR	1980.00 DKR	251.24	66.00 DKR	8.37	1353.00 DKR	171.68	27.00 DKR	3.43	3106.00 DKR	394.12	504.00 DKR	63.95
1991	7.87374 DKR	1962.00 DKR	249.18	62.00 DKR	7.87	1291.00 DKR	163.96	18.00 DKR	2.29	2857.00 DKR	362.85	119.00 DKR	15.11
1992	7.93479 DKR	1819.00 DKR	229.24	40.00 DKR	5.04	1145.00 DKR	144.30	15.00 DKR	1.89	2507.00 DKR	315.95	0.00 DKR	0.00
Germany													
1988	2.06233 DM	3692.00 DM	1790.21	37.00 DM	17.94	-.-- DM	-.--	831.00 DM	402.94	1254.00 DM	608.05	270.00 DM	130.92
1989	2.07902 DM	3609.00 DM	1735.91	40.00 DM	19.24	-.-- DM	-.--	857.00 DM	412.21	1260.00 DM	606.05	271.00 DM	130.35
1) 1990	2.02565 DM	2) 4321.00 DM	2133.14	36.10 DM	17.82	-.-- DM	-.--	974.00 DM	480.83	1413.00 DM	697.60	158.00 DM	78.00
1991	2.04372 DM	3) 5408.00 DM	2646.16	42.40 DM	20.75	-.-- DM	-.--	1050.60 DM	514.06	1605.80 DM	785.72	197.70 DM	96.74
1992	2.03909 DM	4) 5306.00 DM	2602.14	40.40 DM	19.81	-.-- DM	-.--	1083.20 DM	531.22	1645.60 DM	807.03	194.10 DM	95.19

1) Germany 1990: including the 5 new "Länder"

2)-4) Germany including medical purposes 1990: 81.30 Mio DM (= 40.14 Mio Ecu); 1991: 101.20 Mio DM (= 49.52 Mio Ecu); 1992: 99.20 Mio DM (= 48.94 Mio Ecu)

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

DN93.DOC

ETHYL ALCOHOL AND ALCOHOLIC BEVERAGES (in millions)

MEMBER STATE	YEAR	Ecu Value 1 January	I		II		III		IV		V		VI	
			ETHYLALCOHOL AND SPIRITS		INTERMEDIATE PRODUCTS		STILL WINE		SPARKLING WINE		BEER		ALCOHOL CONTAINED IN PERFUMES, ETC.	
			national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu
Greece	1988	164.477 DRA	4150.78 DRA	25.24	15.81 DRA	0.10	-.-- DRA	-.--	-.-- DRA	-.--	-.-- DRA	-.--	5096.30 DRA	30.98
	1989	173.175 DRA	5122.05 DRA	29.58	34.50 DRA	0.20	-.-- DRA	-.--	-.-- DRA	-.--	-.-- DRA	-.--	4885.94 DRA	28.21
	1990	188.913 DRA	9890.14 DRA	52.35	42.54 DRA	0.23	-.-- DRA	-.--	-.-- DRA	-.--	7822.66 DRA	41.41	760.00 DRA	4.02
	1991	214.771 DRA	11600.00 DRA	54.01	58.74 DRA	0.27	-.-- DRA	-.--	40.00 DRA	0.19	8041.36 DRA	37.44	700.00 DRA	3.26
	1992	235.312 DRA	17060.00 DRA	72.50	44.20 DRA	0.19	-.-- DRA	-.--	-.-- DRA	-.--	9654.12 DRA	41.03	1350.00 DRA	5.74
Spain	1988	140.835 PTA	68436.00 PTA	485.93	column I	col. I	-.-- PTA	-.--	-.-- PTA	-.--	12763.00 PTA	90.62	-.-- PTA	-.--
	1989	132.498 PTA	81836.00 PTA	617.68	column I	col. I	-.-- PTA	-.--	-.-- PTA	-.--	14522.00 PTA	109.61	-.-- PTA	-.--
	1990	131.044 PTA	80120.00 PTA	611.40	column I	col. I	-.-- PTA	-.--	-.-- PTA	-.--	14518.00 PTA	110.79	-.-- PTA	-.--
	1991	130.389 PTA	79081.00 PTA	606.50	column I	col. I	-.-- PTA	-.--	-.-- PTA	-.--	14253.00 PTA	109.31	-.-- PTA	-.--
	1992	129.339 PTA	84968.00 PTA	656.94	column I	col. I	-.-- PTA	-.--	-.-- PTA	-.--	14042.00 PTA	108.57	-.-- PTA	-.--
France	1988	6.97917 FF	9003.00 FF	1289.98	1949.00 FF	279.26	column II	col. II	column II	col. II	303.00 FF	43.41	309.00 FF	44.27
	1989	7.10180 FF	9663.00 FF	1360.64	1970.00 FF	277.39	column II	col. II	column II	col. II	310.00 FF	43.65	349.00 FF	49.14
	1990	6.92436 FF	9269.00 FF	1338.61	1895.00 FF	273.67	column II	col. II	column II	col. II	321.00 FF	46.36	339.00 FF	48.96
	1991	6.95237 FF	9118.00 FF	1311.50	1854.00 FF	266.67	column II	col. II	column II	col. II	315.00 FF	45.31	321.00 FF	46.17
	1) 1992	6.95989 FF	. FF	.	. FF	.	column II	col. II	column II	col. II	. FF	.	. FF	.

1) France 1992 : no figures received

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

DN93.DOC

ETHYL ALCOHOL AND ALCOHOLIC BEVERAGES (in millions)

MEMBER STATE	Ecu Value 1 January	I		II		III		IV		V		VI	
		ETHYLALCOHOL AND SPIRITS		INTERMEDIATE PRODUCTS		STILL WINE		SPARKLING WINE		BEER		ALCOHOL CONTAINED IN PERFUMES, ETC.	
YEAR		national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu
Ireland													
1988	0.778154 IRL	116.10 IRL	149.20	3.60 IRL	4.63	24.50 IRL	31.48	1.40 IRL	1.80	249.60 IRL	320.76	-.-- IRL	-.--
1989	0.777901 IRL	116.90 IRL	150.28	3.30 IRL	4.24	26.50 IRL	34.07	1.70 IRL	2.19	268.70 IRL	345.42	-.-- IRL	-.--
1990	0.768931 IRL	120.40 IRL	156.58	3.30 IRL	4.29	28.70 IRL	37.32	1.60 IRL	2.08	280.70 IRL	365.05	-.-- IRL	-.--
1991	0.768315 IRL	121.31 IRL	157.89	2.20 IRL	2.86	31.50 IRL	41.00	1.43 IRL	1.86	281.83 IRL	366.83	-.-- IRL	-.--
1992	0.767728 IRL	115.52 IRL	150.47	2.39 IRL	2.39	33.80 IRL	44.03	1.79 IRL	2.33	293.70 IRL	282.56	-.-- IRL	-.--
Italy													
1988	1520.83 LIT	506000.00 LIT	332.71	-.-- LIT	-.--	-.-- LIT	-.--	-.-- LIT	-.--	408000.00 LIT	268.27	-.-- LIT	-.--
1989	1531.73 LIT	490000.00 LIT	319.90	-.-- LIT	-.--	-.-- LIT	-.--	-.-- LIT	-.--	392000.00 LIT	255.92	-.-- LIT	-.--
1990	1518.64 LIT	600563.82 LIT	395.46	-.-- LIT	-.--	-.-- LIT	-.--	-.-- LIT	-.--	424033.59 LIT	279.22	-.-- LIT	-.--
1991	1539.95 LIT	883000.00 LIT	573.40	-.-- LIT	-.--	-.-- LIT	-.--	-.-- LIT	-.--	436000.00 LIT	283.13	-.-- LIT	-.--
1992	1539.20 LIT	785000.00 LIT	510.00	-.-- LIT	-.--	-.-- LIT	-.--	-.-- LIT	-.--	461000.00 LIT	299.51	-.-- LIT	-.--
Luxembourg													
1988	43.1895 LFR	760.59 LFR	17.61	column III	col. III	109.26 LFR	2.53	48.44 LFR	1.12	130.26 LFR	3.02	negl.	negl.
1989	43.6005 LFR	884.33 LFR	20.28	column III	col. III	116.06 LFR	2.66	54.46 LFR	1.25	124.44 LFR	2.85	negl.	negl.
1990	42.6225 LFR	837.98 LFR	19.66	column III	col. III	113.91 LFR	2.67	60.99 LFR	1.43	118.18 LFR	2.77	negl.	negl.
1991	42.1944 LFR	916.72 LFR	21.73	column III	col. III	131.79 LFR	3.12	65.93 LFR	1.56	116.92 LFR	2.77	negl.	negl.
1992	41.9756 LFR	840.98 LFR	20.03	column III	col. III	116.20 LFR	2.77	73.01 LFR	1.74	113.14 LFR	2.70	negl.	negl.

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

DW93.DOC

ETHYL ALCOHOL AND ALCOHOLIC BEVERAGES (in millions)

MEMBER STATE	Ecu Value	I		II		III		IV		V		VI	
		ETHYLALCOHOL AND SPIRITS		INTERMEDIATE PRODUCTS		STILL WINE		SPARKLING WINE		BEER		ALCOHOL CONTAINED IN PERFUMES, ETC.	
		national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu
Netherlands													
1988	2.32000 HFL	987.00 HFL	425.43	224.00 HFL	96.55	column II	col. II	column II	col. II	531.00 HFL	228.88	column I	col. I
1989	2.34696 HFL	896.00 HFL	381.77	199.00 HFL	84.79	column II	col. II	column II	col. II	560.00 HFL	238.61	column I	col. I
1990	2.28802 HFL	913.00 HFL	399.03	200.00 HFL	87.41	column II	col. II	column II	col. II	566.00 HFL	247.38	15.00 HFL	6.56
1991	2.30567 HFL	929.00 HFL	402.92	277.00 HFL	120.14	column II	col. II	column II	col. II	548.00 HFL	237.67	12.00 HFL	5.20
1992	2.29677 HFL	921.00 HFL	401.00	254.00 HFL	110.59	column II	col. II	column II	col. II	585.00 HFL	254.71	column I	col. I
Portugal													
1988	169.469 ESC	2500.00 ESC	14.75	-.-- ESC	-.--	-.-- ESC	-.--	-.-- ESC	-.--	6500.00 ESC	38.36	-.-- ESC	-.--
1989	171.672 ESC	3500.00 ECS	20.39	-.-- ESC	-.--	-.-- ESC	-.--	-.-- ESC	-.--	9400.00 ESC	54.76	-.-- ESC	-.--
1990	179.097 ESC	4371.00 ECS	24.41	-.-- ESC	-.--	-.-- ESC	-.--	-.-- ESC	-.--	10686.00 ESC	59.67	-.-- ESC	-.--
1991	182.054 ESC	6100.00 ECS	33.51	-.-- ESC	-.--	-.-- ESC	-.--	-.-- ESC	-.--	13100.00 ESC	71.96	-.-- ESC	-.--
1992	179.469 ECS	8700.00 ECS	51.34	-.-- ECS	-.--	-.-- ECS	-.--	-.-- ECS	-.--	12000.00 ECS	70.81	-.-- ECS	-.--
United Kingdom													
1988	0.694742 UKL	1592.00 UKL	2291.50	85.00 UKL	122.35	644.00 UKL	926.96	60.00 UKL	86.36	2084.00 UKL	2999.67	-.-- UKL	-.--
1989	0.646327 UKL	1565.00 UKL	2421.37	76.00 UKL	117.59	647.00 UKL	1001.04	67.00 UKL	103.66	2107.00 UKL	3259.96	-.-- UKL	-.--
1990	0.739189 UKL	1703.00 UKL	2303.88	75.00 UKL	101.46	712.00 UKL	963.22	67.00 UKL	90.64	2219.00 UKL	3001.94	-.-- UKL	-.--
1991	0.706217 UKL	1679.00 UKL	2377.46	84.00 UKL	118.94	784.00 UKL	1110.14	61.00 UKL	86.38	2282.00 UKL	3232.72	-.-- UKL	-.--
1992	0.712905 UKL	1675.00 UKL	2349.54	86.00 UKL	120.63	855.00 UKL	1199.32	69.00 UKL	96.79	2376.00 UKL	3332.84	-.-- UKL	-.--

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

MINERAL OILS (in millions)

MEMBER STATE	Ecu Value 1 January	I		II		III		IV		V		VI			
		PETROL LEADED		PETROL UNLEADED		DIESEL		L.P.G AND METHANE		HEAVY FUEL OIL		LUBRICANTS			
		national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu		
Belgium															
1988	43.1895 FB	44523.94 FB	1030.90	column I	col. I	17649.15 FB	408.64	---	FB	---	---	FB	---	FB	---
1989	43.6005 FB	41414.39 FB	949.86	6088.97 FB	139.65	22606.93 FB	518.50	---	FB	---	---	FB	---	FB	---
1990	42.6225 FB	39789.44 FB	933.53	11346.42 FB	266.21	29967.81 FB	703.10	---	FB	---	---	FB	---	FB	---
1991	42.1944 FB	37000.00 FB	876.89	16500.00 FB	391.05	32700.00 FB	774.98	---	FB	---	---	FB	---	FB	---
1992	41.9756 FB	36000.00 FB	857.64	24200.00 FB	576.53	41000.00 FB	976.76	---	FB	---	---	FB	---	FB	---
Denmark															
1988	7.94677 DKR	4911.00 DKR	617.99	2269.00 DKR	285.52	350.00 DKR	44.04	61.00 DKR	7.68	3785.00 DKR	476.29	0.00 DKR	0.00		
1989	8.03903 DKR	4282.00 DKR	532.65	2668.00 DKR	331.88	350.00 DKR	43.54	54.00 DKR	6.72	3088.00 DKR	384.13	0.00 DKR	0.00		
1990	7.88085 DKR	2739.00 DKR	347.55	3005.00 DKR	381.30	350.00 DKR	44.41	39.00 DKR	4.95	2786.00 DKR	353.52	0.00 DKR	0.00		
1991	7.87374 DKR	2238.00 DKR	284.24	3208.00 DKR	407.43	730.00 DKR	92.71	41.00 DKR	5.21	2777.00 DKR	352.69	0.00 DKR	0.00		
1992	7.93479 DKR	1957.00 DKR	246.64	3693.00 DKR	465.42	1725.00 DKR	217.40	25.00 DKR	3.15	2500.00 DKR	315.07	0.00 DKR	0.00		
Germany															
1988	2.06233 DM	10334.00 DM	5010.84	7057.00 DM	3421.86	8632.00 DM	4185.56	33.00 DM	16.00	748.00 DM	362.70	221.00 DM	107.16		
1989	2.07902 DM	9448.00 DM	4544.45	11160.00 DM	5367.91	8802.00 DM	4233.73	1)1317.00 DM	633.47	1912.00 DM	919.66	222.00 DM	106.78		
1990	2.02565 DM	7497.00 DM	3701.03	14680.00 DM	7247.06	9834.00 DM	4854.40	2)1576.00 DM	788.02	185.00 DM	91.33	267.00 DM	131.81		
1991	2.04372 DM	6856.00 DM	3354.67	22690.00 DM	11102.30	12748.00 DM	6237.65	3)2156.00 DM	1054.94	226.00 DM	110.58	292.00 DM	142.88		
1992	2.03909 DM	5834.00 DM	2861.08	28270.00 DM	13864.03	14701.00 DM	7209.59	4)2533.00 DM	1242.22	220.00 DM	107.89	298.00 DM	146.14		

1)-4) Germany: including the natural gas tax (Erdgassteuer): 1989 : 1241 million DM (596.92 million Ecus); 1990: 1605 million DM (792.34 million Ecus)
: 1991 : 1989 million DM (977.63 million Ecus); 1992: 2440 million DM (1196.61 million Ecus)

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

MINERAL OILS (in millions)

MEMBER STATE	Ecu Value 1 January	I		II		III		IV		V		VI	
		PETROL LEADED		PETROL UNLEADED		DIESEL		L.P.G AND METHANE		HEAVY FUEL OIL		LUBRICANTS	
		national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu
Greece													
1988	164.477 DRA	92412.94 DRA	561.86	column I	col. I	70327.25 DRA	427.58	1297.48 DRA	7.89	27669.24 DRA	168.23	1509.81 DRA	9.18
1989	173.175 DRA	77362.34 DRA	446.73	column I	col. I	33114.88 DRA	191.22	963.26 DRA	5.56	17742.46 DRA	102.45	1552.40 DRA	8.96
1990	188.913 DRA	141996.17 DRA	751.65	column I	col. I	70327.25 DRA	327.27	1297.48 DRA	6.87	27669.24 DRA	146.47	1509.81 DRA	7.99
1991	214.771 DRA	189687.33 DRA	833.21	column I	col. I	166616.17 DRA	775.79	1296.88 DRA	6.04	28920.72 DRA	134.66	1828.55 DRA	8.51
1992	235.312 DRA	279484.00 DRA	1187.72	column I	col. I	250802.54 DRA	1065.83	1203.46 DRA	5.11	31914.40 DRA	135.63	1226.27 DRA	5.21
Spain													
1988	140.835 PTA	382072.00 PTA	2712.91	751.00 PTA	5.33	264884.00 PTA	1880.81	147.00 PTA	1.04	25889.00 PTA	183.83	7992.00 PTA	56.75
1989	132.498 PTA	366975.00 PTA	2769.85	1470.00 PTA	11.10	259267.00 PTA	1956.89	1460.00 PTA	11.02	28284.00 PTA	213.47	1520.00 PTA	11.47
1990	131.044 PTA	410585.00 PTA	3133.18	3095.00 PTA	23.62	291004.00 PTA	2220.66	1363.00 PTA	10.40	32800.00 PTA	250.30	1086.00 PTA	8.29
1991	130.389 PTA	503163.00 PTA	3858.94	15651.00 PTA	120.03	364441.00 PTA	2795.03	1428.00 PTA	10.95	9632.00 PTA	73.87	1051.00 PTA	8.06
1992	129.339 PTA	587562.00 PTA	4543.50	38733.00 PTA	299.47	421760.00 PTA	3260.89	1421.00 PTA	10.99	10831.00 PTA	83.74	923.00 PTA	7.14
						1) 40278.00 PTA	308.91						
						1) 39409.00 PTA	304.70						
France													
1988	6.97917 FF	73164.00 FF	10483.19	column I	col. I	24714.00 FF	3541.11	92.00 FF	13.18	763.00 FF	109.33	-.-- FF	-.--
1989	7.10180 FF	74186.00 FF	10446.08	column I	col. I	28223.00 FF	3974.06	100.00 FF	14.08	880.00 FF	123.91	-.-- FF	-.--
1990	6.92436 FF	73264.00 FF	10580.62	column I	col. I	31758.00 FF	4586.42	2) 92.00 FF	13.29	801.00 FF	115.68	-.-- FF	-.--
1991	6.95237 FF	72147.00 FF	10377.32	column I	col. I	38820.00 FF	5008.36	90.00 FF	12.95	915.00 FF	131.16	-.-- FF	-.--
3) 1992	6.95989 FF	. FF	.	column I	col. I	. FF	.	. FF	.	. FF	.	. FF	.

1) Spain 1991/1992 : Diesel for heating purposes

2) France 1990 : only L.P.G.

3) France 1992 : no figures received

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

DO93.DOC

MINERAL OILS (in millions)

MEMBER STATE	YEAR	Ecu Value 1 January	I		II		III		IV		V		VI	
			PETROL LEADED		PETROL UNLEADED		DIESEL		L.P.G AND METHANE		HEAVY FUEL OIL		LUBRICANTS	
			national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu
Ireland	1988	0.778154 IRL	332.70 IRL	427.55	0.40 IRL	0.51	1) 133.10 IRL	171.05	10.80 IRL	13.88	6.70 IRL	8.61	-.-- IRL	-.--
						2) 47.90 IRL	61.56							
	1989	0.777901 IRL	327.80 IRL	420.79	21.90 IRL	28.11	1) 150.10 IRL	192.68	10.00 IRL	12.84	5.20 IRL	6.68	-.-- IRL	-.--
						2) 49.50 IRL	63.54							
	1990	0.768931 IRL	285.80 IRL	371.68	62.40 IRL	81.15	1) 166.50 IRL	216.53	10.20 IRL	13.27	7.70 IRL	10.01	-.-- IRL	-.--
						2) 53.60 IRL	69.76							
	1991	0.768315 IRL	262.79 IRL	342.03	83.68 IRL	108.91	175.70 IRL	228.68	9.90 IRL	12.89	11.40 IRL	14.84	3) 54.10 IRL	70.41
	1992	0.767728 IRL	238.94 IRL	311.23	112.42 IRL	146.43	193.70 IRL	252.30	8.27 IRL	10.77	11.33 IRL	14.76	3) 54.38 IRL	70.83
Italy	1988	1520.83 LIT	13935000.00 LIT	9162.76	-.-- LIT	-.--	9722000.00 LIT	6392.56	751000.00 LIT	493.81	344000.00 LIT	226.19	215000.00 LIT	141.37
	1989	1531.73 LIT	13758000.00 LIT	8982.00	63000.00 LIT	41.13	10797000.00 LIT	7048.89	1455000.00 LIT	949.91	407000.00 LIT	265.71	263000.00 LIT	171.70
	1990	1518.64 LIT	15212786.04 LIT	10017.37	382047.64 LIT	251.57	13817250.75 LIT	9098.44	2196211.91 LIT	1446.17	303495.15 LIT	199.85	452342.05 LIT	297.86
	1991	1539.95 LIT	17729000.00 LIT	11512.71	58500.00 LIT	379.88	9500000.00 LIT	6169.03	1109000.00 LIT	720.15	936000.00 LIT	607.81	479000.00 LIT	311.05
4)							3805000.00 LIT	2470.86	3515000.00 LIT	2282.54				
4)	1992	1539.20 LIT	16569000.00 LIT	10764.68	2165000.00 LIT	1406.57	11015000.00 LIT	7156.31	1060000.00 LIT	688.67	825000.00 LIT	535.99	471000.00 LIT	306.00
							3700000.00 LIT	2403.85	4834000.00 LIT	3140.59				

1) Ireland 1988/1991 : diesel for automotive use

2) Ireland 1988/1991 : diesel for other purposes

3) Ireland 1991/1992 : Lubricants, solvents, gasoil and kerosine

4) Italy 1991/1992 : Diesel second figure :diesel used for heating purposes
: LPG and Methane :fist figure : LPG ; second methane

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

MINERAL OILS (in millions)

MEMBER STATE	Ecu Value 1 January	YEAR	I		II		III		IV		V		VI	
			PETROL LEADED		PETROL UNLEADED		DIESEL		L.P.G AND METHANE		HEAVY FUEL OIL		LUBRICANTS	
			national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu
Luxembourg														
1988	43.1895	LFR	3177.55 LFR	73.57	331.14 LFR	7.67	1099.55 LFR	25.46	7.92 LFR	0.18	8.52 LFR	0.20	1.06 LFR	0.02
1989	43.6005	LFR	3239.13 LFR	74.29	719.32 LFR	16.50	1325.69 LFR	30.41	7.71 LFR	0.18	6.83 LFR	0.16	1.40 LFR	0.03
1990	42.6225	LFR	3077.80 LFR	72.21	1126.05 LFR	25.83	1710.99 LFR	40.14	6.39 LFR	0.15	5.66 LFR	0.13	1.00 LFR	0.02
1991	42.1944	LFR	4812.33 LFR	114.05	column I	col. I	2136.86 LFR	50.64	6.03 LFR	0.14	7.64 LFR	0.18	1.10 LFR	0.03
1992	41.9756	LFR	2753.02 LFR	65.59	3584.67 LFR	85.40	3708.98 LFR	88.36	8.88 LFR	0.21	40.25 LFR	0.96	4.22 LFR	0.10
Netherlands														
1988	2.32000	HFL	3572.00 HFL	1539.66	column I	col. I	1248.00 HFL	537.93	--- HFL	---	column III	incl.III	--- HFL	---
1989	2.34696	HFL	3619.00 HFL	1541.99	column I	col. I 1)	1287.00 HFL	548.37	--- HFL	---	column III	incl.III	--- HFL	---
1990	2.28802	HFL	3706.00 HFL	1619.74	column I	col. I 1)	1782.00 HFL	778.84	--- HFL	---	column III	incl.III	--- HFL	---
1991	2.30567	HFL	4028.00 HFL	1747.00	column I	col. I 1)	1984.00 HFL	851.81	--- HFL	---	column III	incl.III	--- HFL	---
1992	2.29677	HFL	4600.00 HFL	2002.81	column I	col. I 1)	2182.00 HFL	950.03	--- HFL	---	column III	incl.III	--- HFL	---
Portugal														
1988	169.469	ESC	107500.00 ESC	634.33	100.00 ESC	0.59	8600.00 ESC	50.75	--- ESC	---	2600.00 ESC	15.34	--- ESC	---
1989	171.672	ESC	117100.00 ESC	682.11	400.00 ESC	2.33	9200.00 ESC	535.59	--- ESC	---	3500.00 ESC	20.39	--- ESC	---
1990	179.097	ESC	144500.00 ESC	806.83	2800.00 ESC	15.63	112500.00 ESC	635.25	--- ESC	---	7300.00 ESC	40.76	--- ESC	---
1991	179.097	ESC	164000.00 ESC	900.83	13400.00 ESC	73.60	119800.00 ESC	658.05	--- ESC	---	12800.00 ESC	70.31	--- ESC	---
1992	182.054	ESC	172200.00 ESC	1016.12	22600.00 ESC	133.36	151100.00 ESC	829.97	--- ESC	---	14600.00 ESC	86.15	ESC	.

1) Netherlands 1989-1992 : diesel: including heating gas-oil, heavy fuel oil and light fuel oil

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

DO93.DOC

MINERAL OILS (in millions)

MEMBER STATE	Ecu Value 1 January	I		II		III		IV		V		VI	
		PETROL LEADED		PETROL UNLEADED		DIESEL		L.P.G AND METHANE		HEAVY FUEL OIL		LUBRICANTS	
		national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu
United Kingdom													
1988	0.694742 UKL	6144.00 UKL	8843.57	63.00 UKL	90.68	1939.00 UKL	2790.96	4.00 UKL	5.76	353.00 UKL	508.10	-.-- UKL	-.--
1989	0.646327 UKL	5356.00 UKL	8286.83	1092.00 UKL	1689.55	2109.00 UKL	3263.05	5.00 UKL	7.74	163.00 UKL	252.19	-.-- UKL	-.--
1990	0.739189 UKL	4748.00 UKL	6423.26	2106.00 UKL	2849.07	2389.00 UKL	3231.92	5.00 UKL	6.76	92.00 UKL	124.46	-.-- UKL	-.--
1991	0.706217 UKL	4795.00 UKL	6789.70	2865.00 UKL	4056.83	2693.00 UKL	3813.28	5.00 UKL	7.08	193.00 UKL	273.29	-.-- UKL	-.--
1992	0.712905 UKL	4661.00 UKL	6538.04	3476.00 UKL	4875.82	2947.00 UKL	4133.79	5.00 UKL	7.01	205.00 UKL	287.56	-.-- UKL	-.--

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

MANUFACTURED TOBACCO (in millions)

DP93.DOC

MEMBER STATE	YEAR	Ecu Value 1 January	I		II		III		IV		V	
			CIGARETTES		CIGARS		CIGARILLOS		OTHER SMOKING TOBACCO		SNUFF AND CHEWING TOBACCO	
			national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu
Belgium	1988	43.1895 FB	29025.58 FB	672.05	214.77 FB	4.97	616.88 FB	14.28	1812.42 FB	41.96	column IV	column IV
	1989	43.6005 FB	31384.16 FB	719.81	212.63 FB	4.88	615.36 FB	14.11	2127.38 FB	48.79	column IV	column IV
	1990	42.6225 FB	31092.43 FB	729.48	192.64 FB	4.52	594.43 FB	13.95	2069.66 FB	48.56	column IV	column IV
	1991	42.1944 FB	33450.00 FB	792.76	202.00 FB	4.79	585.00 FB	13.86	2164.30 FB	51.29	column IV	column IV
	1992	41.9756 FB	34471.00 FB	821.22	204.00 FB	4.86	578.00 FB	13.77	2655.00 FB	63.25	column IV	column IV
Denmark	1988	7.94677 DKR	6300.00 DKR	792.77	1) 45.00 DKR	5.66	105.00 DKR	13.21	390.00 DKR	49.08	10.00 DKR	1.26
	1989	8.03903 DKR	5900.00 DKR	733.92	1) 40.00 DKR	4.98	100.00 DKR	12.44	400.00 DKR	49.76	10.00 DKR	1.24
	1990	7.88085 DKR	6060.00 DKR	768.95	1) 35.00 DKR	4.44	95.00 DKR	12.05	445.00 DKR	56.47	10.00 DKR	1.27
	1991	7.87374 DKR	6045.00 DKR	767.74	1) 25.00 DKR	3.18	95.00 DKR	12.07	590.00 DKR	74.93	5.00 DKR	0.64
	2) 1992	7.93479 DKR	. DKR	.	. DKR	.	. DKR	.	. DKR	.	. DKR	.
Germany	1988	2.06233 DM	14140.00 DM	6856.32	79.00 DM	38.31	column II	column II	530.00 DM	256.99	negligible	neg.
	1989	2.07902 DM	15033.00 DM	7230.81	67.00 DM	32.23	column II	column II	640.00 DM	307.84	negligible	neg.
	1990	2.02565 DM	17600.00 DM	8688.57	66.00 DM	32.58	column II	column II	692.00 DM	341.62	< 0.20 DM	< 0.10
	1991	2.04372 DM	19272.00 DM	9429.86	71.00 DM	34.74	column II	column II	762.00 DM	372.85	< 0.20 DM	< 0.10
	1992	2.03909 DM	18500.00 DM	9072.67	70.00 DM	34.33	column II	column II	1000.00 DM	490.41	0.20 DM	0.10

1) Denmark : 1988/1991 : cigars < 3.5 gr.

2) Denmark : 1992 : no figures received

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

DP93.DOC

MANUFACTURED TOBACCO (in millions)

MEMBER STATE	Ecu Value 1 January	I		II		III		IV		V	
		CIGARETTES		CIGARS		CIGARILLOS		OTHER SMOKING TOBACCO		SNUFF AND CHEWING TOBACCO	
		national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu
Greece											
1988	164.477 DRA	75174.90 DRA	457.05	38.60 DRA	0.23	column II	column II	418.21 DRA	2.54	-.-- DRA	-.--
1989	173.175 DRA	90248.88 DRA	521.14	49.21 DRA	0.28	column II	column II	526.54 DRA	3.04	-.-- DRA	-.--
1990	188.913 DRA	119443.27 DRA	632.27	85.97 DRA	0.46	column II	column II	697.70 DRA	3.69	-.-- DRA	-.--
1991	214.771 DRA	151650.93 DRA	706.11	118.13 DRA	0.55	column II	column II	925.88 DRA	4.31	0.12 DRA	0.00
1992	235.312 DRA	202592.32 DRA	860.95	178.08 DRA	0.76	column II	column II	1134.65 DRA	4.82	-.-- DRA	-.--
Spain											
1988	140.835 PTA	138508.00 PTA	983.48	1729.00 PTA	12.28	column II	column II	237.00 PTA	1.68	-.-- PTA	-.--
1989	132.498 PTA	156128.00 PTA	1178.34	1815.00 PTA	13.70	column II	column II	207.00 PTA	1.56	-.-- PTA	-.--
1990	131.044 PTA	184611.00 PTA	1408.77	1960.00 PTA	14.96	column II	column II	224.00 PTA	1.71	-.-- PTA	-.--
1991	130.389 PTA	195578.00 PTA	1499.96	2065.00 PTA	15.84	column II	column II	202.00 PTA	1.55	-.-- PTA	-.--
1992	129.339 PTA	238113.00 PTA	1841.00	2515.00 PTA	19.45	column II	column II	225.00 PTA	1.74	-.-- PTA	-.--
France											
1) 1988	6.97917 FF	-.-- FF	-.--	-.-- FF	-.--	column II	column II	-.-- FF	-.--	-.-- FF	-.--
1989	7.10180 FF	20144.80 FF	2836.58	480.07 FF	67.60	column II	column II	415.69 FF	58.53	26.11 FF	3.68
1990	6.92436 FF	21366.43 FF	3085.69	507.41 FF	73.28	column II	column II	430.78 FF	62.21	28.68 FF	4.14
1991	6.92436 FF	22646.00 FF	3257.31	507.00 FF	72.92	column II	column II	446.00 FF	64.15	28.00 FF	4.03
2) 1992	6.95989 FF	. FF	.	. FF	.	column II	column II	. FF	.	. FF	.

1) France : 1988 : no figures received

2) France : 1992 : no figures received

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

DP93.DOC

MANUFACTURED TOBACCO (in millions)

MEMBER STATE	Ecu Value 1 January	I		II		III		IV		V	
		CIGARETTES		CIGARS		CIGARILLOS		OTHER SMOKING TOBACCO		SNUFF AND CHEWING TOBACCO	
		national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu
Ireland											
1988	0.778154 IRL	294.40 IRL	378.33	5.20 IRL	6.68	--- IRL	---	12.80 IRL	16.45	column IV	column IV
1989	0.777901 IRL	303.50 IRL	390.15	5.50 IRL	7.06	--- IRL	---	12.20 IRL	15.66	column IV	column IV
1990	0.768931 IRL	313.70 IRL	407.97	5.20 IRL	6.76	--- IRL	---	11.40 IRL	14.83	column IV	column IV
1991	0.768315 IRL	363.44 IRL	472.04	5.82 IRL	7.58	column II	column II	12.87 IRL	16.75	column IV	column IV
1992	0.767728 IRL	394.45 IRL	513.79	6.26 IRL	8.15	column II	column II	14.07 IRL	18.33	column IV	column IV
Italy											
1988	1520.83 LIT	5694000.00 LIT	3744.01	15000.00 LIT	9.86	6000.00 LIT	3.95	30000.00 LIT	19.73	300.00 LIT	0.20
1989	1531.73 LIT	6054000.00 LIT	3952.39	16000.00 LIT	10.45	6000.00 LIT	3.92	29000.00 LIT	18.93	300.00 LIT	0.20
1990	1518.64 LIT	6199717.00 LIT	4082.41	16771.00 LIT	11.04	6030.00 LIT	3.97	28885.00 LIT	19.02	337.00 LIT	0.22
1991	1539.95 LIT	6618000.00 LIT	4297.54	19000.00 LIT	12.34	6000.00 LIT	3.90	30000.00 LIT	19.48	500.00 LIT	0.32
1) 1992	1539.20 LIT	7089000.00 LIT	4605.64	19000.00 LIT	12.34	5500.00 LIT	3.57	27000.00 LIT	17.54	500.00 LIT	0.32
Luxembourg											
1988	43.1895 LFR	4797.30 LFR	111.08	16.73 LFR	0.39	30.19 LFR	0.70	87.34 LFR	2.02	negligible	neg.
1989	43.6005 LFR	5273.18 LFR	120.94	14.13 LFR	0.32	29.41 LFR	0.67	95.35 LFR	2.19	negligible	neg.
1990	42.6225 LFR	5832.58 LFR	136.84	15.83 LFR	0.37	31.49 LFR	0.74	109.31 LFR	2.56	negligible	neg.
1991	42.1944 LFR	6460.13 LFR	153.10	17.22 LFR	0.14	24.93 LFR	0.59	132.82 LFR	3.15	0.11 LFR	0.00
1992	41.9756 LFR	7487.50 LFR	178.38	13.46 LFR	0.32	26.92 LFR	0.64	162.94 LFR	3.88	0.08 LFR	0.00

1) Italy : 1992 : provisional figures

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

MANUFACTURED TOBACCO (in millions)

DP93.DOC

MEMBER STATE	Ecu Value 1 January	I		II		III		IV		V	
		CIGARETTES		CIGARS		CIGARILLOS		OTHER SMOKING TOBACCO		SNUFF AND CHEWING TOBACCO	
		national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu	national currency	in Ecu
Netherlands											
1988	2.32000 HFL	1524.00 HFL	656.90	6.00 HFL	2.59	6.00 HFL	2.59	476.00 HFL	205.17	column IV	column IV
1989	2.34696 HFL	1560.00 HFL	664.69	5.00 HFL	2.13	7.00 HFL	2.98	486.00 HFL	207.08	column IV	column IV
1990	2.28802 HFL	1730.00 HFL	756.11	5.00 HFL	2.19	6.00 HFL	2.62	449.00 HFL	196.24	column IV	column IV
1991	2.03567 HFL	1755.00 HFL	761.17	5.00 HFL	2.17	6.00 HFL	2.60	509.00 HFL	220.76	column IV	column IV
1992	2.29677 HFL	1902.00 HFL	828.12	12.00 HFL	5.22	column II	column II	558.00 HFL	286.49	column IV	column IV
Portugal											
1988	169.469 ESC	53100.00 ESC	313.33	10.00 ESC	0.06	20.00 ESC	0.12	100.00 ESC	0.59	--- ESC	---
1989	171.672 ESC	60300.00 ESC	351.25	10.00 ESC	0.06	30.00 ESC	0.17	100.00 ESC	0.58	--- ESC	---
1) 1990	179.097 ESC	69440.00 ESC	387.72	11.00 ESC	0.06	33.00 ESC	0.18	94.00 ESC	0.56	--- ESC	---
1) 1991	182.054 ESC	83700.00 ESC	459.75	12.39 ESC	0.07	31.93 ESC	0.18	108.09 ESC	0.59	--- ESC	---
1) 1992	169.469 ESC	98900.00 ESC	583.59	12.34 ESC	0.07	31.19 ESC	0.18	116.13 ESC	0.69	--- ESC	---
United Kingdom											
1988	0.694742 UKL	3862.90 UKL	5560.19	123.00 UKL	177.04	column II	column II	231.00 UKL	332.50	62.00 UKL	89.24
1989	0.646327 UKL	4780.00 UKL	7395.64	113.00 UKL	174.83	column II	column II	211.00 UKL	326.46	52.00 UKL	80.45
1990	0.739198 UKL	5115.00 UKL	6919.75	122.00 UKL	165.05	column II	column II	221.00 UKL	298.97	55.00 UKL	74.40
1991	0.706217 UKL	5672.00 UKL	8031.53	133.00 UKL	188.33	column II	column II	261.00 UKL	369.57	59.00 UKL	83.54
1992	0.712905 UKL	5547.00 UKL	7780.84	129.00 UKL	180.95	column II	column II	168.00 UKL	235.66	59.00 UKL	82.76

1) Portugal : 1990/1992: The table contains only the revenue of the mainland. The total revenue in relation to the importation and production of the Islands (Azores and Madeira) is 2753.00 ESC (=15.37 ecu) for 1990, 5128.00 ESC (=28.17 ecu) for 1991, 12505.00 ESC (=73.99 ecu) for 1992.

Eastern Europe and the USSR

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GILES MERRITT

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Bulletin of the European Communities

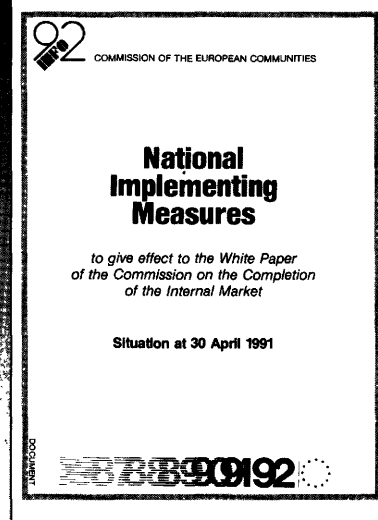
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DIRECTORY

OF COMMUNITY LEGISLATION IN FORCE and other acts of the Community institutions

The Community's legal system is of direct concern to the individual citizen as much as to the Member States themselves.

Both lawyers and non-lawyers, then, need to be familiar not just with national law, but also with Community legislation, which is implemented, applied or interpreted by national law and in some cases takes precedence over it.

To make Community legislation more accessible to the public, the Commission of the European Communities publishes a Directory, updated twice a year, covering:

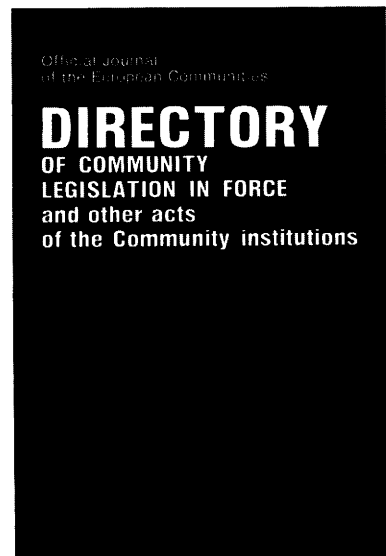
- binding instruments of secondary legislation arising out of the Treaties establishing the three Communities (regulations, decisions, directives, etc.);
- other legislation (internal agreements, etc.);
- agreements between the Communities and non-member countries.

Each entry in the Directory gives the number and title of the instrument, together with a reference to the Official Journal in which it is to be found. Any amending instruments are also indicated, with the appropriate references in each case.

The legislation is classified by subject matter. Instruments classifiable in more than one subject area appear under each of the headings concerned.

The Directory proper (Vol. I) is accompanied by two indexes (Vol. II), one chronological by document number and the other alphabetical by keyword.

The Directory is available in the nine official languages of the Community.



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EUROPEAN ECONOMY

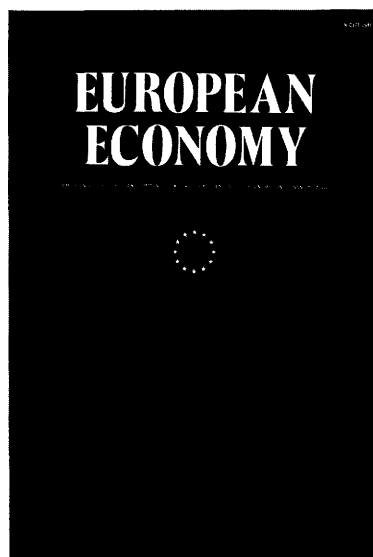
European Economy appears four times a year, in March, May, July and November. It contains important reports and communications from the Commission to the Council and to Parliament on the economic situation and developments, as well as on the borrowing and lending activities of the Community. In addition, *European Economy* presents reports and studies on problems concerning economic policy.

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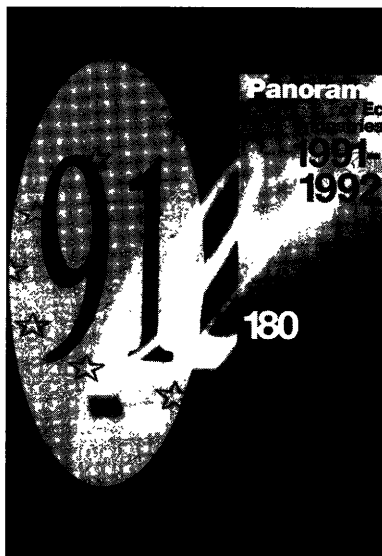
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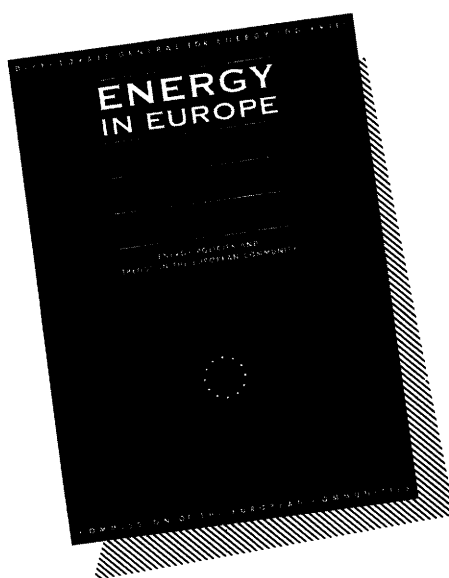
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