

EXCISE DUTY TABLES

DOCUMENTO DOKUMENTE I
ΦΟ DOCUMENT DOCUMENTO
CUMENT DOCUMENTO DOKU
NTEΓΓΡΑΦΟ DOCUMENT DO
JMENTO DOCUMENT DOCUMI
TO DOKUMENTEΓΓΡΑΦΟ DO
MENT DOCUMENTO DOCUME
Γ DOCUMENTO DOKUMENTE
ΡΑΦΟ DOCUMENT DOCUMENT
DOCUMENTO DOCUMENTO DO
UMENTEΓΓΡΑΦΟ DOCUMENT
OCUMENTO DOCUMENTO DOCI
IENTO DOKUMENTEΓΓΡΑΦΟ
CUMENTO DOCUMENTO DO

This document has been prepared for use within the Commission. It does not necessarily represent the Commission's official position.

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

Luxembourg: Office for Official Publications of the European Communities, 1992

ISBN 92-826-4619-X

© ECSC-EEC-EAEC, Brussels • Luxembourg, 1992

Reproduction is authorized, except for commercial purposes, provided the source is acknowledged.

Printed in Belgium

COMMISSION
OF THE EUROPEAN
COMMUNITIES

CUSTOMS UNION
and
INDIRECT TAXATION

DG XXI

EXCISE DUTY TABLES

REVISION OF THE DOCUMENT XXI/796-91-EN

SITUATION AT 01-01-1992

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 1992.

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

SUMMARY:

PAGES:

I ETHYL ALCOHOL AND ALCOHOLIC BEVERAGES 1-5

Having the following subdivisions:

- a) Ethyl alcohol and spirits
- b) Intermediate products
- c) Still wine
- d) Sparkling wine
- e) Beer
- f) Alcohol in perfumes etc. (see remarks page 4 and 5)

II MINERAL OILS 6-12

Having the following subdivisions:

- a) Petrol - leaded
- unleaded
- b) Diesel
- c) L.P.G and Methane
- d) Heating gas oil
- e) Heavy fuel oil
- f) Lubricants

III MANUFACTURED TOBACCO 13-18

Having the following subdivisions:

- a) Cigarettes
- b) Cigars and Cigarillos
- c) Smoking tobacco
- d) Snuff and Chewing tobacco

IV SUMMARY OF TAX STRUCTURES ON CIGARETTES 19-20
of the most popular price category in the
EEC Member States as at 1 January 1992.

V GRAPHS**PAGE:**

a) Tax incidence in the retail price on a bottle (1 litre) of 40 % spirit	21
b) Tax incidence in the retail price on 1 litre intermediate product	22
c) Tax incidence in the retail price on 1 litre of still wine (not exceeding 12 %-Vol)	23
d) Tax incidence in the retail price on 1 litre sparkling wine (not exceeding 12%-Vol)	24
e) Tax incidence in the retail price on 1 litre beer of 12° Plato	25
f) Tax incidence in the retail price for 1,000 litre leaded petrol	26
g) Tax incidence in the retail price for 1,000 litre unleaded petrol	27
h) Tax incidence in the retail price for 1,000 litre diesel	28
i) Tax incidence in the retail price for 1,000 litre or kg heating gas oil	29
j) Tax incidence in the retail price for 1,000 litre or kg heavy fuel oil	30
k) Tax incidence in the retail price for 1,000 cigarettes of the most popular price category	31

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

a) ETHYL ALCOHOL AND ALCOHOLIC BEVERAGES	32
b) MINERAL OILS	35
c) MANUFACTURED TOBACCO	39

ETHYL ALCOHOL AND ALCOHOLIC BEVERAGES

Ethyl alcohol and alcoholic beverages

Member State	Ecu at 2-1-1992	Ethyl alcohol and spirits per hl			Intermediate products per hl			Still wine per hl			Sparkling wine per hl			Beer per hl									
		of pure alcohol			i.e. liqueur wines such as Port and Sherry; rate shown for a product of 18% alcohol, of which 6% is distilled origin			not exceeding 12% alcohol			not exceeding 12% alcohol			of 12° Plato from a brewery producing annually 100.000 hl° beer									
		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 1-4-1992	41.9756	FB	63500.00	FB	1512.78	25	2731.00	FB	65.06	25	1471.00	FB	35.04	25	5149.00	FB	122.67	25	690.00	FB	16.44	19	19.5
Denmark	7.93479	DKR	14300.00	DKR	1802.19	25	1670.00	DKR	210.47	25	1093.00	DKR	137.75	25	1670.00	DKR	210.47	25	538.15	DKR	67.82	25	
			+ 37.5 % of the wholesale price excl. VAT				>15.0% alcohol				>=8.5% alcohol <15.0% alcohol				>=8.5% alcohol <15.0% alcohol				>=2.25% alcohol +>=11° <13.3° plato				
Germany	2.03909	DM	2550.00	DM	1250.56	14	102.00	DM	50.02	14	NIL	0.00	14	266.00	DM	130.45	14	13.31	DM	6.53	14		
Greece	235.312	DRA	40277.00	DRA	171.16	18	17510.00	DRA	74.41	18	NIL	0.00	8	12% of the producer's selling price		18	2128.00	DRA	9.04	18			
			per hl of added alcohol for VQPRD				35086.00 DRA per hl of added alcohol for others																
Spain	129.339	PTA	72600.00	PTA	561.32	13	4356.00	PTA	33.68	13	NIL	0.00	13	NIL	0.00	13	502.00	PTA	3.88	13			

Ethyl alcohol and alcoholic beverages

PAGE 2

Member State	Ecu at 2-1-1992	Ethyl alcohol and spirits per hl of pure alcohol			Intermediate products per hl i.e. liqueur wines such as Port and Sherry; rate shown for a product of 18% alcohol, of which 6% is distilled origin			Still wine per hl not exceeding 12% alcohol			Sparkling wine per hl not exceeding 12% alcohol			Beer per hl of 12° Plato from a brewery producing annually 100,000 hl beer		
		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	
France	6.95989 FF	7810.00 FF	1122.14	18.6	6930.00 FF per hl pure alcohol; 18% added alcohol = 1247.40 FF 54.80 FF per hl of the product plus 2595.00 FF per hl alcohol for "vins doux naturels"; 8% added alc. = 207.60 FF Total: 262.40 FF	179.23	18.6	22.00 FF	3.16	18.6	54.80 FF per hl of the product plus 2595.00 FF per hl pure alcohol for a wine of 12% vol; 2.5% added alc. = 64.88 FF Total: 119.68 FF	17.19	18.6	19.50 FF per hl of the product	2.80	18.6
Ireland	0.767728 IRL	2008.50 IRL	2616.16	21	296.00 IRL	385.55	21	204.00 IRL	265.72	21	408.00 IRL	531.44	21	86.60 IRL (12.5° Plato)	112.80	21
Italy	1539.20 LIT	928200.00 LIT or 1146600.00 LIT	603.04	19	24133.00 LIT	15.67	9	NIL	0.00	9	NIL	0.00	19	34560.00 LIT	22.45	9
Luxembourg	41.9756 LFR	38000.00 LFR	905.29	15	1860.00 LFR	44.31	15	600.00 LFR	14.29	6	2100.00 LFR	50.03	15	210.00 LFR	5.00	15

Ethyl alcohol and alcoholic beverages

Member State	Ecu at 2-1-1992	Ethyl alcohol and spirits per hl of pure alcohol				Intermediate products per hl i.e. liqueur wines such as Port and Sherry; rate shown for a product of 18% alcohol, of which 6% is distilled origin				Still wine per hl not exceeding 12% alcohol				Sparkling wine per hl not exceeding 12% alcohol				Beer per hl of 12° Plato from a brewery producing annually 100,000 hl beer			
		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						
Netherlands	2.29677 HFL	3178.00 HFL	1383.68	18.5	153.56 HFL	66.86	18.5	82.76 HFL	36.03	18.5	289.64 HFL	126.11	18.5	44.80 HFL	19.51	18.5					
Portugal 3-3-1992	177.850 ESC	100000.00 ESC 120000.00 ESC	562.27 674.73	17	NIL	0.00	17	NIL	0.00	8	NIL	0.00	17	2100.00 ESC	11.81	8					
United Kingdom 11-3-1992	0.712905 UKL	1896.00 UKL 1981.00 UKL	2659.54 2778.77	17.5	207.89 UKL 217.25 UKL	291.61 304.74	17.5	120.54 UKL 125.96 UKL	169.08 176.69	17.5	199.04 UKL 208.00 UKL	279.20 219.76	17.5	53.00 UKL 55.40 UKL (1050° original gravity)	74.34 77.71	17.5					

Remarks:

- Belgium : -Alcohol in perfumes etc.: no excise duty on perfumes; VAT-rate of 33 % (19.5 % from 1-4-1992)
- Denmark : -Alcohol in perfumes etc.: no excise duty on perfumes; VAT-rate of 25 %
- Germany : -Alcohol in perfumes etc.: 600.00 DM per hl (= 294.25 Ecu per hl) and at a VAT rate of 14 %.
 -Intermediate products : Liqueur wines (e.g. Port and Obstwein (fruitwines)) are charged duty on alcohol content above 14 % alcohol by volume, and drinks containing wine (e.g. Vermouth) on alcohol content above 10.5 % alcohol by volume.
- Greece : -Alcohol in perfumes etc.: 40277.00 DRA/hl (= 171.16 Ecu per hl) and at a VAT rate of 18 %.
 :-Intermediate products .:- VQPRD = vins de qualité produits dans des régions dénommées
- Spain : -Alcohol in perfumes etc.: - in cases where alcohol used for preparing perfumes is denatured by means of an added regulator (colouring matter) perfumes are not subject to excise duties.
 - if the alcohol is not denatured, it will be taxed at the rate for alcoholic beverages.
- France : -Alcohol in perfumes etc.: 790.00 FF per hlap (hectolitre of pur alcohol) in perfume products and toiletwaters, cosmetic perfumes etc. (=113.51 Ecu/hlap)
 -Wine and alcoholic beverages:
 - a) Contribution to the benefit of the National Sickness Insurance scheme, at the rate of 8.40 FF per litre (840 FF/hl (=120.69 Ecu/hl)) on spirits and the other alcoholic beverages when the strength exceeds 25 %
 - b) Parafiscal taxes to the benefit of Wine Producers' organisations, at the rate of 4.83 FF per hectolitre wine (=0.69 Ecu/hl wine).
 - c) Parafiscal tax to the benefit of the National association for agricultural development, at the rate of 1.23 FF per hectolitre (=0.18 Ecu/hl) on the "vins d'appellation d'origine contrôlée";
 0.78 FF per hectolitre (=0.11 Ecu/hl) on the "vins de qualité supérieure";
 0.45 FF per hectolitre for the other wines (=0.06 Ecu/hl)
- Beer:- of an original gravity below 11.5° Plato 11.00 FF/hl (1.58 Ecu/hl)
 - in other cases 19.50 FF/hl (2.80 Ecu/hl)
- Ireland : -The 25 % rate of VAT is reduced to 23 % from 01-03-1990.
 -The 23 % rate of VAT is reduced to 21 % from 01-03-1991.
 -Alcohol in perfumes etc.: Excise duty: nil; VAT rate 23 %.

Remarks:

- Italy : -Alcohol in perfumes etc.: 764400.00 LIT per hl/100° (=496.62 Ecu per hl/100°)
 -Ethyl alcohol and spirits:- 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 appears to apply only to synthetic alcohol or alcohol derived from sugar, whether raw or contained in beverages.
- Luxembourg : -Alcohol in perfumes etc.: Excise duty: nil; VAT rate 12%.
- Netherlands : -Beer: the average excise duty per hl beer with an extract content in % Plato of +/- 12.5° = +/- 44.80 (=19.51 Ecu/hl).
 As from 1-1-1992 there will be a minimum-rate of HFL 27.35 per hl at 20° C (= 11.91 Ecu) for alcoholic beverages, not taking into account the alcohol-content per volume
- Portugal : -Alcohol in perfumes etc.: excise duty: nil, VAT 17 %
 -Ethyl alcohol and spirits : rate as from 1-8-1991 : 100000.00 ESC/hl (562.27 Ecu/hl)
 -Beer : rate as from 1-7-1991 : 2100.00 ESC/hl (11.81 Ecu/hl)
- United Kingdom:-Alcohol in perfumes etc.: excise duty: nil, VAT 17.5 %; subject to denaturing.
 -Beer: Duty rate, per hectolitre, is as 1.06 UKL (=1.49 Ecu) per degree of gravity over 1000 OG (Original gravity). The rates quoted might be comparable to 1050 OG, giving a duty rate of 53.00 UKL per hectolitre (=74.34 Ecu/hl).
 11-3-1992 -Beer: Duty rate, per hectolitre, is as 1.11 UKL (=1.56 Ecu) per degree of gravity over 1000 OG (Original gravity). The rates quoted might be comparable to 1050 OG, giving a duty rate of 55.40 UKL per hectolitre (=77.71 Ecu/hl).
 -The 15% rate of VAT was increased to 17.5 % as from 1-4-1991.

II

MINERAL OILS

Mineral oils

Member State	Ecu at 2-1-1992	Petrol						Diesel				L.P.G and Methane		
		Leaded			Unleaded									
		Excise duty		in Ecu	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	
		Nat.currency			Nat.current.	in Ecu		Nat.currency	in Ecu		Nat.currency	in Ecu		
Belgium 1-4-1992	42.1944 BFR	13850.00 BFR/ 1000 l	329.95	12400.00 BFR/ 1000 l	295.41	25	9300.00 BFR/ 1000 l	221.56	25	0.00 BFR	0.00	25		
		16450.00 BFR/ 1000 l	391.89	14200.00 BFR/ 1000 l	338.29	19.5	11300.00 BFR/ 1000 l	269.20	19.5			19.5		
Denmark	7.93479 DKR	2900.00 DKR/ 1000 l	365.48	2250.00 DKR/ 1000 l	285.56	25	1760.00 DKR/ 1000 l	221.81	25	1240.00 DKR/1000 l	156.27	25		
										LPG used as road fuel				
										2300.00 DKR/1000 kg LPG used for other purposes	289.86	25		
Germany	2.03909 DM	920.00 DM / 1000 l	451.18	820.00 DM / 1000 l	402.14	14	541.50 DM / 1000 l	265.56	14	0.00 DKR methane tax free				
										355.20 DM /1000 l LPG and methane as combustible (fuel)	174.20	14		
										3.60 DM/kWh methane for heating	1.77	14		

Mineral oils

Member State	Ecu at 2-1-1992		Petrol				Diesel				L.P.G and Methane		
			Leaded		Unleaded								
			Excise duty		Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
			Nat.currency	in Ecu	Nat.current.	in Ecu		Nat.currency	in Ecu		NNat.currency	in Ecu	
Ireland	0.767728	IRL	303.50 IRL/1000 l	395.32	277.90 IRL/1000 l	361.98	21	223.10 IRL/1000 l	290.60	21	68.85 IRL/ 1000 l LPG used in cars	89.68	12.5
											37.39 IRL/ 1000 l Other LPG	48.70	12.5
											0.00 IRL Methane		12.5
Italy	1539.20	LIT	910800.00 LIT/1000 l	591.74	847770.00 LIT/1000 l	550.79	19	625680.00 LIT/1000 l	406.50	19	321400.00 LIT/ 1000 l LPG used in cars	208.81	19
											134750.00 LIT/ 1000 l LPG used for heating	87.50	9
											0.00 LIT Methane used in cars	0.00	19
Luxembourg	41.9756	LFR	11160.00 LFR/1000 l	265.87	--	--	15	5900.00 LFR/1000 l	140.56	15	1800.00 LFR/ 1000 l (for road fuel)	42.88	15
			--	--	10160.00 LFR/1000 l	242.05	6						
Netherlands*	2.29677	HFL	1046.50 HFL/1000 l	455.64	971.50 HFL/1000 l	422.99	18.5	430.60 HFL/1000 l	187.48	18.5	0.00 HFL	0.00	18.5
Portugal	177.850	ESC	95000.00 ESC/1000 l	534.16	83000.00 ESC/1000 l	466.69	8	52000.00 ESC/1000 l	292.38	8	15000.00 ESC/1000 l	84.34	8
United Kingdom 11-3-1992	0.712905	UKL	258.50 UKL/1000 l	362.60	224.10 UKL/1000 l	314.35	17.5	218.70 UKL/1000 l	306.77	17.5	129.30 UKL/ 1000 l	181.37	17.5
			277.90 UKL/1000 l	389.81	234.20 UKL/1000 l	328.52		228.50 UKL/1000 l	320.52		139.00 UKL/ 1000 l	194.98	

* see remarks

Mineral oils

Member State	Ecu at 2-1-1992		Heating gas oil			Heavy fuel oil			Lubricants		
			Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
			Nat.currency	in Ecu		Nat.currency	in Ecu		Nat.currency	in Ecu	
Belgium 1-4-1992	41.9756	BFR	0.00 BFR	0.00	17 19.5	0.00 BFR	0.00	17 19.5	0.00 BFR	0.00	17 19.5
Denmark	7.93479	DKR	1760.00 DKR/1000 l	221.81	25	1980.00 DKR/1000 kg	249.53	25	duty free		25
Germany	2.03909	DM	80.00 DM /1000 l	39.23	14	30.00 DM /1000 kg for heating purposes	14.71	14	653.00 DM /1000 kg	320.24	14
						55.00 DM /1000 kg for electricity generation	26.97	14			
Greece 7-2-1992 4-3-1992	235.312	DRA	47377.00 DRA/1000 l 45639.00 DRA/1000 l 49000.00 DRA/1000 l category A,max. 0.3 % sulphur	201.34 193.95 208.23	8	5282.00 DRA/1000 kg 9771.00 DRA/1000 kg 8000.00 DRA/1000 kg category 1,max 0.7 % sulphur	22.45 41.52 34.00	8	19000.00 DRA/1000 kg	80.74	18
1-1-1992 7-2-1992 4-3-1992			47612.00 DRA/1000 l 45862.00 DRA/1000 l 49000.00 DRA/1000 l category B,max. 0.3 % sulphur	202.34 194.90 208.23	8	12179.00 DRA/1000 kg 12149.00 DRA/1000 kg 11000.00 DRA/1000 kg category 1,max 3.5 % sulphur	51.76 51.63 46.75	8	16000.00 DRA/1000 kg regenerated lubricants	67.99	18
1-1-1992 7-2-1992 4-3-1992						5286.00 DRA/1000 kg 10426.00 DRA/1000 kg 9500.00 DRA/1000 kg category 3,max 0.7 % sulphur	22.46 44.31 40.37	8			
1-1-1992 7-2-1992 4-3-1992						13332.00 DRA/1000 kg 13502.00 DRA/1000 kg 12000.00 DRA/1000 kg category 3,max 4.0 % sulphur	56.66 57.38 51.00	8			

Member State	Ecu at 2-1-1992		Heating gas oil			Heavy fuel oil			Lubricants		
			Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
			Nat.currency	in Ecu		Nat.currency	in Ecu		Nat.currency	in Ecu	
Spain	129.339	PTA	10000.00 PTA/1000 kg	77.32	13	1700.00 PTA/1000 kg	13.14	13	5000.00 PTA/1000 kg	38.66	13
France	6.95989	FF	419.70 FF /1000 l	60.30	18.6	126.90 FF /1000 kg with more than 2% sulphur	18.23	18.6	0.00 FF	-.-	-
						91.40 FF /1000 kg with 2% or less sulphur	13.13	18.6			
Ireland	0.767728	IRL	37.30 IRL/1000 l	48.58	12.5	7.60 IRL/1000 l	9.90	12.5	37.30 IRL/1000 l	48.58	21
Italy	1539.20	LIT	625680.00 LIT/1000 l	406.50	19	90000.00 LIT/1000 kg	58.47	19	1040000.00 LIT/1000 kg	675.35	19
Luxembourg	41.9756	LFR	-.-	-.-	6	552.00 LFR/1000 kg	13.15	6	552.00 LFR/100 kg	13.15	15
Netherlands	2.29677	HFL	102.60 HFL/1000 l	44.67	18.5	34.24 HFL/1000 kg	14.91	18.5	-.-	-.-	18.5
Portugal	177.850	ESC	52000.00 ESC/1000 l	292.38	8	9000.00 ESC/1000 kg	50.60	8	-.-	-.-	17
United Kingdom 11-3-1992	0.712905	UKL	12.90 UKL/1000 l 13.50 UKL/1000 l	18.09 18.94	0	9.10 UKL/1000 l 9.50 UKL/1000 l	12.76 13.33	0	NIL		17.5

Remarks:

- Denmark :Oil products -except petrol - used for production purposes are generally duty free
:Diesel/LPG : Diesel and LPG for commercial purposes bear a duty of
1.10 DKR/l (0.14 Ecu/l) and 0.76 DKR/l (0.10 Ecu/l) respectively
- 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 = 4.71 Ecu/1000 kg
b) diesel and light fuel oil : 8.64 DM /1000 kg = 4.24 Ecu/1000 kg
c) heavy fuel oil : 7.50 DM /1000 kg = 3.68 Ecu/1000 kg
- Spain :- L.P.G and methane:- The use of butane and propane is permitted only in the transport of paying passengers.
- Methane is not taxed in Spain.
- Lubricants: Lubricants, as such are not liable to excise duty. However, the oils from which they are made is subject to excise duty. The 5000 PTA mentioned in the table corresponds to 1000 kg of base oil contained in the lubricants.
- 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 (= 0.14 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 (= 1.29 Ecu/1000 l) on petrol and diesel
c)A parafiscal tax to the benefit of "Institut français du pétrole" at the rate of: a) 15.50 FF/1000 l (= 2.23 Ecu/1000 l) on petrol;
b) 10.10 FF/1000 l (= 1.45 Ecu/1000 l) on diesel;
c) 8.10 FF/1000 kg (= 1.16 Ecu/1000 kg) on domestic fuel;
d) 11.70 FF/1000 kg (= 1.68 Ecu/1000 kg) on heavy fuel oil;
e) 48.40 FF/1000 kg (= 6.95 Ecu/1000 kg) on L.P.G and methane
f) 11.70 FF/1000 kg (= 1.68 Ecu/1000 kg) on lubricants
- Certain lubricants (some new base oils and regenerated oils) are liable to a parafiscal tax for the benefit of the "l'Agence nationale pour le recatement et l'élimination des déchets" at the rate of 90.00 FF (=12.93 Ecu) per 1000 kg.
- Ireland :The 25% rate of VAT is reduced to 23% from 1-3-1990.
The 23% rate of VAT is reduced to 21% from 1-3-1991.
- Italy :- Methane : A variable rate of excise duty is applicable on methane.
:- Lubricants : An excise duty of 45000 LIT/1000 kg (29.24 Ecu/1000 kg) is applicable on the lubricants with a sulphur content of less than 1%.

Remarks:

-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 milieuhygiene"
The levy is payable by the same person responsible for the excise duty on mineral oils.
- c)Temporary charge on leaded petrol: In 1990 This additional levy will be part of in the tariff under b) (above)"WABM-levy".

-A synopsis of the levies on mineral oil as from 01-01-1992:

	per 1000 litre				per 1000 kg	
	Petrol		Petroleum	Heating gasoil	Diesel	Heavy fuel oil
	leaded	unleaded				
Excise duty	1046.50 HFL	971.50 HFL	102.60 HFL	102.60 HFL	430.60 HFL	34.24 HFL
"COVA-levy"	10.00 HFL	10.00 HFL	10.00 HFL	10.00 HFL	10.00 HFL	.-
"WABM-levy"	66.60 HFL	21.70 HFL	9.00 HFL	9.20 HFL	41.20 HFL	21.44 HFL
Temporary charge	20.30 HFL	.- HFL	.- HFL	.- HFL	.- HFL	.- HFL
Total	1143.40 HFL	1003.20 HFL	121.60 HFL	121.80 HFL	481.80 HFL	55.68 HFL

:-L.P.G : There is no excise duty, "COVA-levy" and Temporary charge on L.P.G; the "WABM-levy" on L.P.G from 1-1-1992 is 10.21 HFL/1000 kg (4.45 Ecu/1000 kg).

:-Lubricants : There are no excise duties and other specific levies on lubricants

-United Kingdom: L.P.G and methane : chargeable only when for use in road vehicles

:-Heating gas and heavy fuel oil: VAT rate of 17.5% applies for non domestic use;
domestic use is charged at zero-rate

III

MANUFACTURED TOBACCO

Member State	Ecu at 2-1-1992		Cigarettes					Cigars and cigarillos						
			Specific excise (1000 pieces)		Ad.valorem excise (as % of retail selling price) (TIRSP)	VAT % (as % of retail selling price) (a)	Excise ad- valorem + VAT (as % of retail selling price) (TIRSP)	Specific excise		Ad.valorem excise (as % of retail selling price) (TIRSP)	VAT % (as % of retail selling price) (a)	Excise ad- valorem + VAT (as % of retail selling price) (TIRSP)		
			Nat.currency	in Ecu				Nat.currency	in Ecu					
Belgium 1-4-1992	41.9756	BFR	252	BFR	6.00	58.70 %	5.66 %	64.34 %	-. -	-. -	16.50% cigars	5.66 %	22.16 %	
			262	BFR	6.24	55.55 %	10.71 %	66.26 %				10.71 %	27.21 %	
1-4-1992											21.00% cigarillos	5.66 %	26.66 %	
												10.71 %	31.71 %	
Denmark	7.93479	DKR	606.80	DKR	76.47	21.22 %	20.00 %	41.22 %	198.00	DKR	25.15	10.00%	20.00 %	30.00 %
Germany	2.03909	DM	83.00	DM	40.70	24.80 %	12.28 %	37.08 %	-. -	-. -	13.00%	12.28 %	25.28 %	
Greece	235.312	DRA	357.50	DRA	1.52	41.455%	26.47 %	67.925%	-. -	-. -	12.00%	26.47 %	38.47 %	
Spain	129.339	PTA	150	PTA	1.16	45.50 %	11.50 %	57.00 %	-. -	-. -	10.00%	11.50 %	21.50 %	
France	6.95989	FF	19.16	FF	2.75	48.75 %	18.03 %	66.78 %	-. -	-. -	26.92%	18.03 %	44.95 %	
Ireland	0.767728	IRL	42.52	IRL	55.38	16.43 %	17.36 %	33.79 %	66.29	IRL	86.35	-. -	17.36 %	17.36 %
									per kg					
Italy	1539.20	LIT	3702.627	LIT	2.40	52.67 %	15.97 %	68.63 %	-. -	-. -	23.28% naturels	15.97 %	39.25 %	
									-. -	-. -	47.28% others	15.97 %	63.25 %	
Luxembourg	41.9756	LFR	87.00	LFR	2.07	57.55 %	6.00 %	63.55 %	-. -	-. -	16.50% cigars	6.00 %	22.50 %	
											21.00% cigarillos	6.00 %	27.50 %	
Netherlands	2.29677	HFL	61.60	HFL	26.82	18.62 %	15.61 %	34.23 %	-. -	-. -	4.43% cigars	15.61 %	20.04 %	
									-. -	-. -	4.43% cigarillos	15.61 %	20.04 %	

Member State	Ecu at 2-1-1992		Cigarettes					Cigars and cigarillos				
			Specific excise (1000 pieces)		Ad.valorem excise (as % of retail selling price) (TIRSP) (a)	VAT % (as % of retail selling price) (TIRSP) (a)	Excise ad- valorem + VAT (as % of retail selling price) (TIRSP) (a)	Specific excise		Ad.valorem excise (as % of retail selling price) (TIRSP) (a)	VAT % (as % of retail selling price) (TIRSP) (a)	Excise ad- valorem + VAT (as % of retail selling price) (TIRSP) (a)
			Nat.currency	in Ecu				Nat.currency	in Ecu			
Portugal	177.850	ESC	596.00	ESC 3.35	54.00 %	14.53 %	68.53 %	-.-	-.-	26.21%	14.53 %	40.74 %
United Kingdom 11-3-1992	0.712905	UKL	40.15 44.32	UKL UKL 56.32 62.17	21.00 %	14.89 %	35.89	61.72 67.89	UKL UKL 86.58 95.23	-.-	14.89 %	14.89 %

Member State	Ecu at 2-1-1992		Smoking tobacco					Snuff and Chewing tobacco				
			Specific excise		Ad.valorem excise (as % of retail selling price) (TIRSP) (a)	VAT % (as % of retail selling price) (TIRSP) (a)	Excise ad-valorem + VAT (as % of retail selling price) (TIRSP) (a)	Specific excise		Ad.valorem excise (as % of retail selling price) (TIRSP) (a)	VAT % (as % of retail selling price) (TIRSP) (a)	Excise ad-valorem + VAT (as % of retail selling price) (TIRSP) (a)
			Nat.currency	in Ecu				Nat.currency	in Ecu			
Belgium 1-4-1992	41.9756	BFR	.-	.-	37.55 %	5.66 % 10.71 %	41.21 % 48.26 %	.-	.-	37.55 %	5.66 % 10.71 %	43.21 % 48.26 %
Denmark	7.93479	DKR	275.90 DKR	34.66		20.00 %	20.00 %	.-	.-	39.00 %	20.00 %	59.00 %
			per kg. for smok.tobacco cut at a width of at least 1.5 mm								for packeted chewing tobacco and snuff	
			350.00 DKR	44.11		20.00 %	20.00 %	.-	.-	23.00 %	20.00 %	43.00 %
			per kg. for fine cut smok.tobacco							for chewing tobacco		
Germany	2.03909	DM	30.21 DM	14.82	18.12 %	12.28 %	30.40 %	0.65 DM per kg	0.32		12.28 %	12.28 %
			per kg. for fine cut tobacco									
			5.50 DM	2.70	22.00 %	12.28 %	34.28 %					
			for pipe tobacco				for pipe tobacco					
Greece	235.312	DRA			42.00 %	26.47 %	68.47 %			42.00 %	26.47 %	68.47 %
Spain	129.339	PTA	.-	.-	20.00 %	11.50 %	31.50 %	.-	.-	25.00 %	11.50 %	36.50 %

Member State	Ecu at 2-1-1992	Smoking tobacco					Snuff and Chewing tobacco				
		Specific excise		Ad.valorem excise	VAT %	Excise ad-valorem + VAT	Specific excise		Ad.valorem excise	VAT %	Excise ad-valorem + VAT
		Nat.currency	in Ecu	(as % of retail selling price) (TIRSP) (a)	(as % of retail selling price) (TIRSP) (a)	(as % of retail selling price) (TIRSP) (a)	Nat.currency	in Ecu	(as % of retail selling price) (TIRSP) (a)	(as % of retail selling price) (TIRSP) (a)	(as % of retail selling price) (TIRSP) (a)
France	6.95989 FF	.-	.-	43.55 %	18.03 %	61.58 %	.-	.-	36.81 % for snuff	18.03 %	54.84 % for snuff
							.-	.-	24.33 % for chewing tobacco	18.03 %	42.36 % for chewing tobacco
Ireland	0.767728 IRL	66.989 IRL	87.26		17.36 %	17.36 %	0.00 IRL	0.00		17.36 %	17.36 %
		per kg. for sweetened pipe tobacco					per kg. for snuff				
		42.839 IRL	50.80		17.36 %	17.36 %	55.939 IRL	72.86		17.36 %	17.36 %
		per kg. for hard pressed tobacco					per kg. for chewing tobacco				
		53.849 IRL	70.14		17.36 %	17.36 %					
		per kg. for other pipe tobacco									
		55.939 IRL	72.86		17.36 %	17.36 %					
		per kg. for other smoking tobacco									
Italy	1539.20 LIT	.-	.-	55.28 %	15.97 %	71.25 %	.-	.-	26.28 %	15.97 %	42.25 %
Luxembourg	41.9756 LFR	.-	.-	31.50 %	6.00 %	37.50 %	.-	.-	31.50 %	6.00 %	37.50 %

MANUFACTURED TOBACCO

Member State	Ecu at 2-1-1992	Smoking tobacco					Snuff and Chewing tobacco				
		Specific excise		Ad.valorem excise (as % of retail selling price) (TIRSP) (a)	VAT % (as % of retail selling price) (TIRSP) (a)	Excise ad-valorem + VAT (as % of retail selling price) (TIRSP) (a)	Specific excise		Ad.valorem excise (as % of retail selling price) (TIRSP) (a)	VAT % (as % of retail selling price) (TIRSP) (a)	Excise ad-valorem + VAT (as % of retail selling price) (TIRSP) (a)
		Nat.currency	in Ecu				Nat.currency	in Ecu			
Netherlands	2.29677 HFL	20.50 HFL per kg	8.93	9.95 %	15.61 %	25.56 %	20.50 HFL per kg	8.93	9.95 %	15.61 %	25.56 %
Portugal	177.850 ESC	.-	.-	26.21 %	14.53 %	40.74 %	.-	.-	16.21 %	14.53 %	30.74 %
United Kingdom 11-3-1992	0.712905 UKL	65.12 UKL 71.63 UKL per kg. for hand rolling tobacco	91.34 100.48		14.89 %	14.89 %	0.00 for snuff	0.00		14.89 %	14.89 %
1-1-1992 11-3-1992		28.69 UKL 29.98 UKL per kg. for other smoking tobacco	40.24 42.05		14.89 %	14.89 %	28.69 UKL 29.98 UKL per kg. for chewing tobacco	40.22 42.05		14.89 %	14.89 %

Remarks:

- General : (a) TIRSP = tax inclusive retail selling price
- Denmark : -Smoking tobacco:(sliced, granulated, or similar tobacco), cut at a width of at least 1.5 mm, 275.00 DKR/kg (= 34.66 Ecu/kg)
:Fine cut smoking tobacco, 350.00 DKR/kg (= 44.11 Ecu/kg)
- Duty on chewing tobacco and snuff is calculated on the retail price less value-added tax. For packeted chewing tobacco and snuff the duty amounts to 39 % of this price. For other chewing tobacco it amounts to 23 %.
- France : Parafiscal tax raised for the benefit of the supplementary budget for agricultural social benefits (BAPSA)equal to 0.62 % of the tax inclusive retail selling price (0.762 % of the selling price exclusive of taxes)
- Ireland : The 25% rate of VAT is reduced to 23 % from 1-3-1990.-
(the VAT % as % of the retail selling price will therefore be reduced from 20.00 % to 18.70 % from 1-3-1990).
: The 23% rate of VAT is reduced to 21 % from 1-3-1991.-
(the VAT % as % of the retail selling price will therefore be reduced from 18.70 % to 17.36 % from 1-3-1991).
- Portugal : Specific excise applicable from 1-7-1991 : 596 ESC (= 3.35 Ecu)

IV

**SUMMARY OF TAX STRUCTURES ON CIGARETTES
OF THE MOST POPULAR PRICE CATEGORY IN
THE EEC MEMBER STATES AS AT 1-1-1992**

Member State	Ecu at 2-1-1992	Tax rates effective from (Day,Mth,Y)	Present tax rates						Approx Trade Margin (on retail price)	Current most popular price category per 1000 cigarettes		Important Ratios				Total tax Yield (Ecu per 1000 cigarettes)
			Proportional Elements (as propotion of retail price)			Specific excise (per 1000 cigarettes)						Specific to total tax on MPPC (c)	Tax incidence (d)	Total Multiplier (e)	Fiscal Multiplier (f)	
			VAT (TIRSP) (a)	Ad-valorem excise (TIRSP) (a)	Total (a)	Nat.currency	in Ecu	Nat.currency		in Ecu (b)						
Belgium	41.9756	BFR 01-09-1991	5.66%	58.70 %	64.34 %	252.00 BFR	6.00	8.8 %	3640.00 BFR	86.72	10 %	71 %	3.7	2.81	61.81	
		BFR 01-04-1992	10.71%	55.55 %	66.26%	262.00 BFR	6.24		3960.00 BFR	94.34	9 %	73%	4.0	2.96	68.76	
Denmark	7.93479	DKR 01-01-1992	20.00%	21.22 %	41.22 %	606.80 DKR	76.47	5.8 %	1350.00 DKR	170.14	52 %	86 %	1.9	1.70	146.60	
Germany	2.03909	DM 01-05-1989	12.28%	24.80 %	37.08 %	83.00 DM	40.70	10.6 %	229.00 DM	112.30	49 %	73 %	1.9	1.59	82.35	
Greece	235.312	DRA 01-01-1992	26.47%	41.455%	67.925%	375.50 DRA	1.52	11.5 %	11500.00 DRA	48.87	4 %	71 %	4.9	3.12	34.72	
Spain	129.339	PTA 01-01-1992	11.50%	45.50 %	57.00 %	150.00 PTA	1.16	8.5 %	3500.00 PTA	27.06	7 %	61 %	2.9	2.33	16.59	
France	6.95989	FF 01-10-1991	18.03%	48.75 %	66.78 %	19.16 FF	2.75	8 %	540.00 FF	77.59	5 %	70 %	4.0	3.01	54.57	
Ireland	0.767728	IRL 01-03-1991	17.36%	16.43 %	33.79 %	42.52 IRL	55.38	8.3 %	107.50 IRL	140.02	54 %	73 %	1.7	1.51	102.69	
Italy	1539.20	LIT 01-01-1992	15.97%	52.67 %	68.64 %	3973.00 LIT	2.58	8.5 %	117500.00 LIT	76.34	5 %	72 %	4.4	3.19	54.98	
Luxembourg	41.9756	LFR 01-09-1991	6.00%	57.55 %	63.55 %	87.00 LFR	2.07	10.5 %	2740.00 LFR	65.28	5 %	67 %	3.9	2.74	43.56	
Netherlands	2.29677	HFL 01-08-1991	15.61%	18.62 %	34.23 %	61.60 HFL	26.82	9 %	180.00 HFL	78.37	50 %	68 %	1.8	1.52	53.65	
Portugal	177.850	ESC 26-06-1991	14.53%	54.00 %	68.53 %	596.00 ESC	3.35	9 %	10000.00 ESC	56.23	8 %	74 %	4.8	3.18	41.88	
United Kingdom	0.712905	UKL 01-04-1991	14.89%	21.00 %	35.89 %	40.15 UKL	56.32	8.9 %	104.00 UKL	145.88	52 %	74 %	1.8	1.56	108.68	
		UKL 11-03-1992				44.32 UKL	62.17	8.9 %	110.50 UKL	155.00	53 %	76 %			117.80	

Remarks:

- (a) TIRSP = tax inclusive retail selling price
- (b) "ECU currency exchange rates as at 2 January 1992 used to calculate retail prices of the Most-popular-price-category (MPPC) and total tax yield of MPPC's.
- (c) This is a ratio that is defined in Article 3 of Directive 77/805/EEC. Member States are currently required to keep this ratio within the range of 5% to 55%
- (d) "Tax incidence" is the percentage of the consumer price of the most popular price category (MPPC) that is accounted for by taxation.
- (e) The "multiplier" is the factor by which differences in manufacturers' delivery prices are multiplied in the retail-price due to the effect of proportional taxes and trade margins; it can be determined from the formula: $M (\text{multiplier}) = 100 / (100 - V)$, where V is the aggregate of proportional tax rates and trade margin expressed as percentages of retail price
- (f) "Fiscal Multiplier" formula $100 / 100 \text{ minus total ad.valorem taxation as proportion of retail selling price}$

GRAPHS

	PAGE:
a) Tax incidence in the retail price on a bottle (1 litre) of 40 % spirit	21
b) Tax incidence in the retail price on 1 litre intermediate product	22
c) Tax incidence in the retail price on 1 litre of still wine (not exceeding 12 %-Vol)	23
d) Tax incidence in the retail price on 1 litre sparkling wine (not exceeding 12%-Vol)	24
e) Tax incidence in the retail price on 1 litre beer of 12° Plato	25
f) Tax incidence in the retail price for 1,000 litre leaded petrol	26
g) Tax incidence in the retail price for 1,000 litre unleaded petrol	27
h) Tax incidence in the retail price for 1,000 litre diesel	28
i) Tax incidence in the retail price for 1,000 litre or kg heating gas oil	29
j) Tax incidence in the retail price for 1,000 litre or kg heavy fuel oil	30
k) Tax incidence in the retail price for 1,000 cigarettes of the most popular price category	31

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 01-01- 1992 as notified to the Commission.

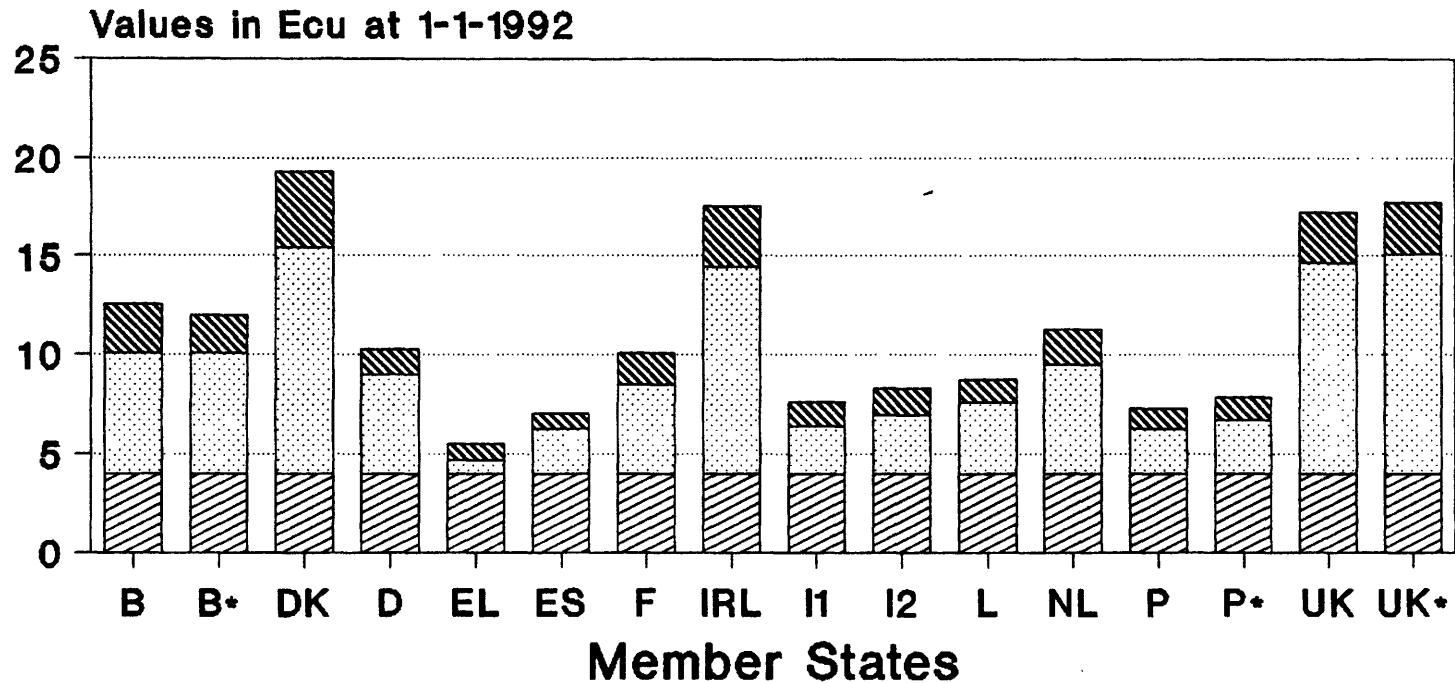
In the case of spirits, wine and beer, where a wide price range prevails, the assumed non-tax elements of prices are intended to be representative averages. These prices are based on the Statistical Office's Household Budget Survey. Prices in the Member States have been averaged to attempt to identify 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 1992.

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 1992 (see page 19 and 20).

TAX INCIDENCE IN THE RETAIL PRICE

SPIRITS (per bottle of 1 litre at 40%)
situation 1-1-1992



 Non tax portion
  Excise duty
  VAT

SITUATION:

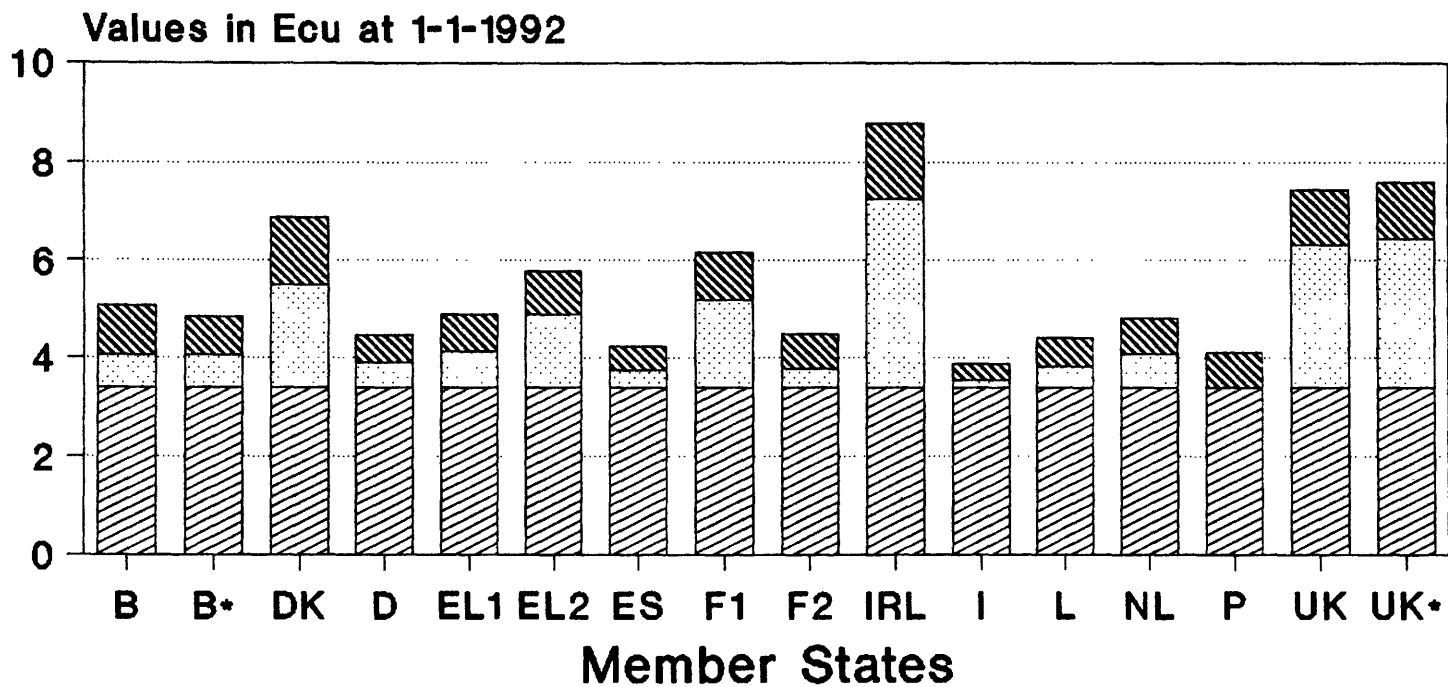
B* 1-4-'92; UK* 11-3-'92; P* 3-3-'92

EL VAT rate 36% on Imports

TAX INCIDENCE IN THE RETAIL PRICE

INTERMEDIATE PRODUCTS (per litre)

situation 1-1-1992



Non tax portion
 Excise duty
 VAT

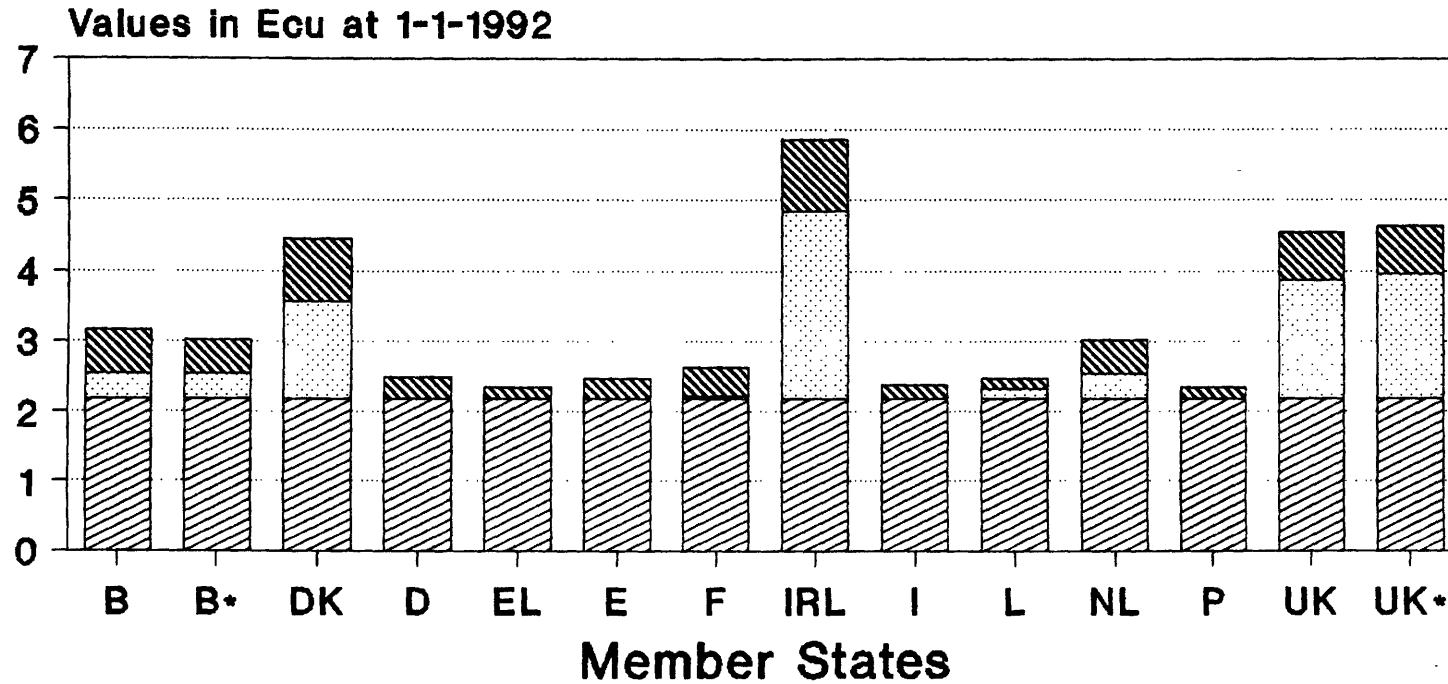
SITUATION:

B* 1-4-1992; EL1 VQPRD; F2 V.D.NATUREL

UK* 11-3-1992

TAX INCIDENCE IN THE RETAIL PRICE

STILL WINE (per bottle of 1 litre)
not exceeding 12%-Vol; situation 1-1-'92



 Non tax portion
  Excise duty
  VAT

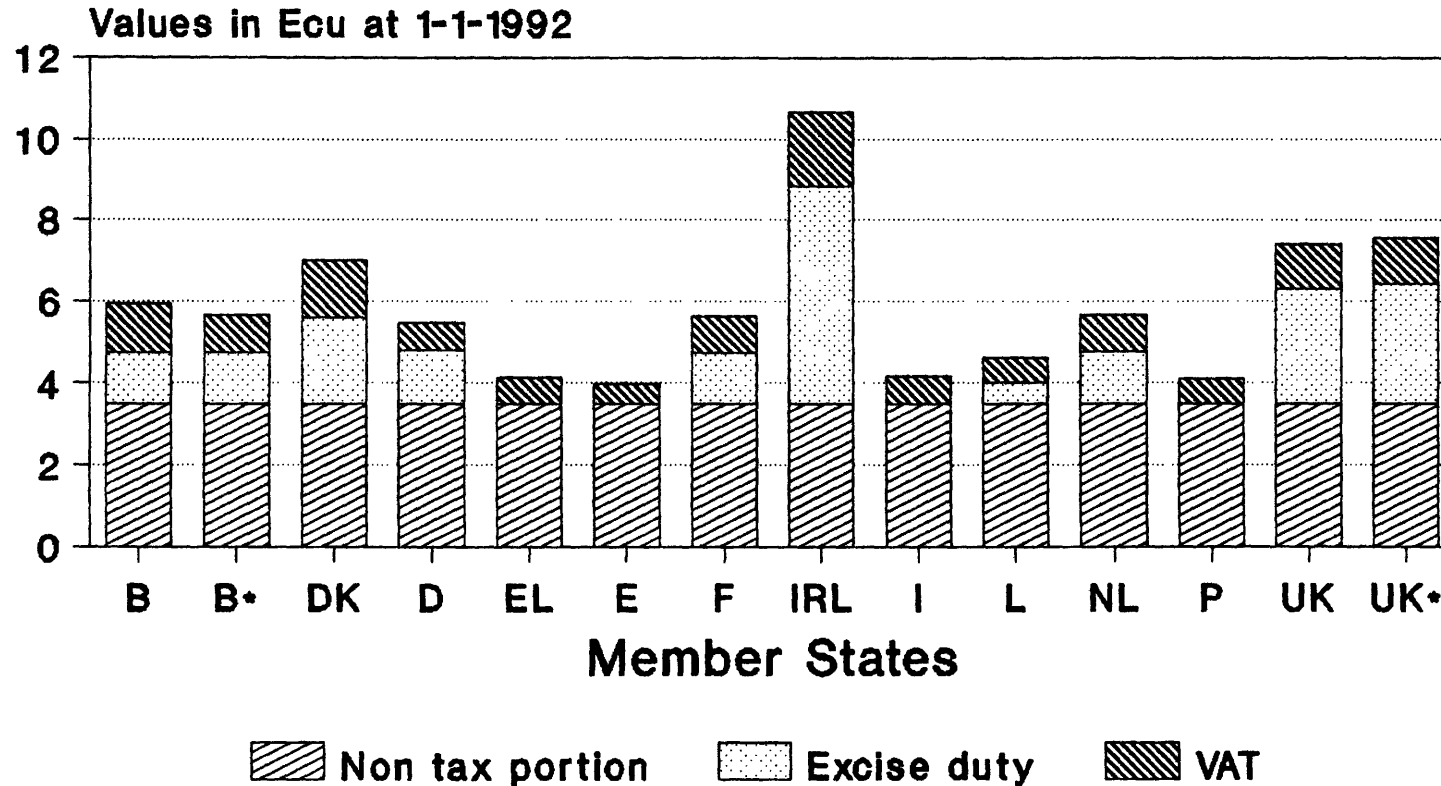
SITUATION:

B* 1-4-1992; UK* 11-3-1992

D/EL/ES/I/P no excise duty

TAX INCIDENCE IN THE RETAIL PRICE

SPARKLING WINE (per bottle of 1 litre)
not exceeding 12%-Vol.; situation 1-1-'92



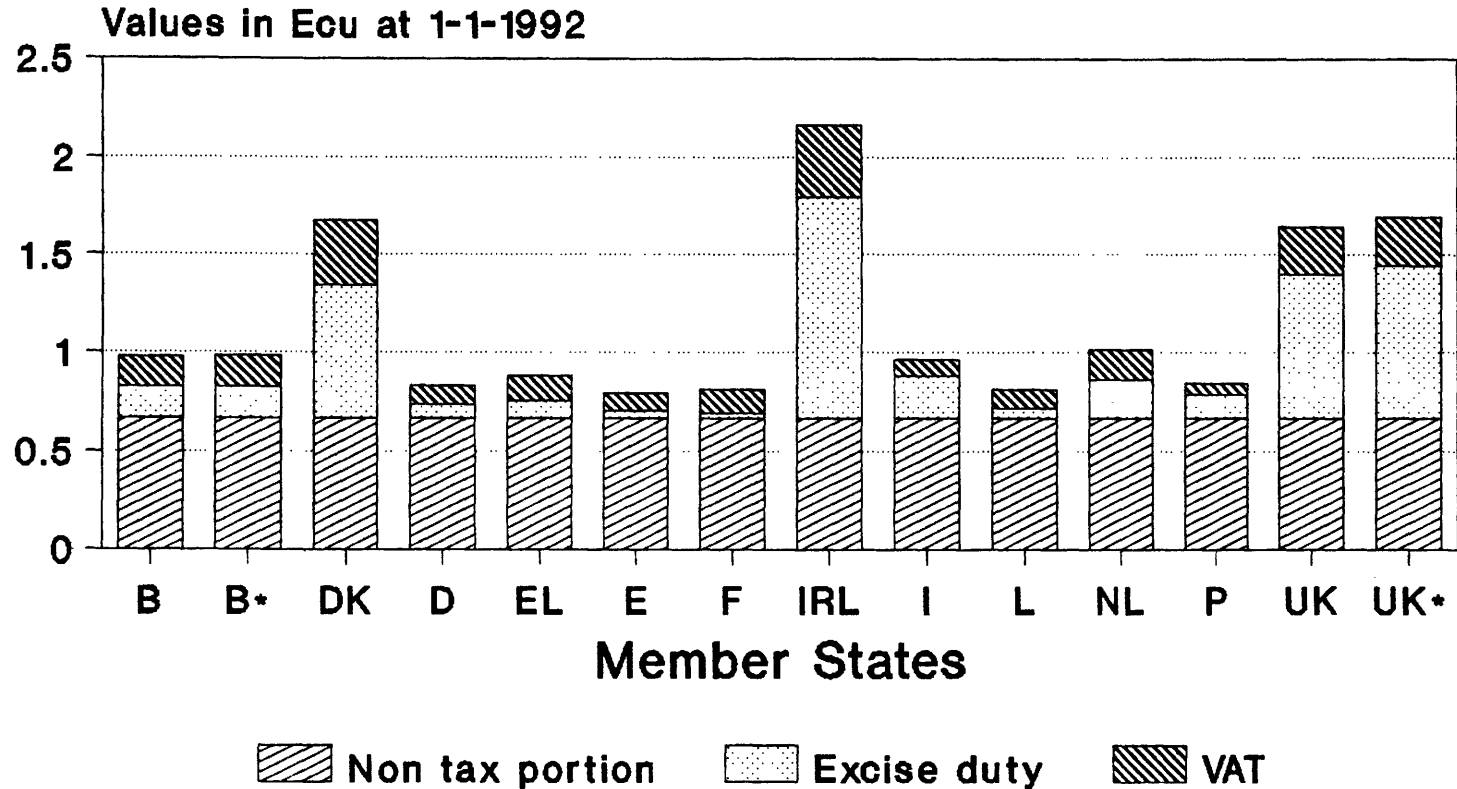
SITUATION:

B* 1-4-1992; EL/ES/I/P no excise duty

UK* 11-3-1992

TAX INCIDENCE IN THE RETAIL PRICE

BEER (per bottle of 1 litre at 12*Plato)
situation 1-1-1992



SITUATION:

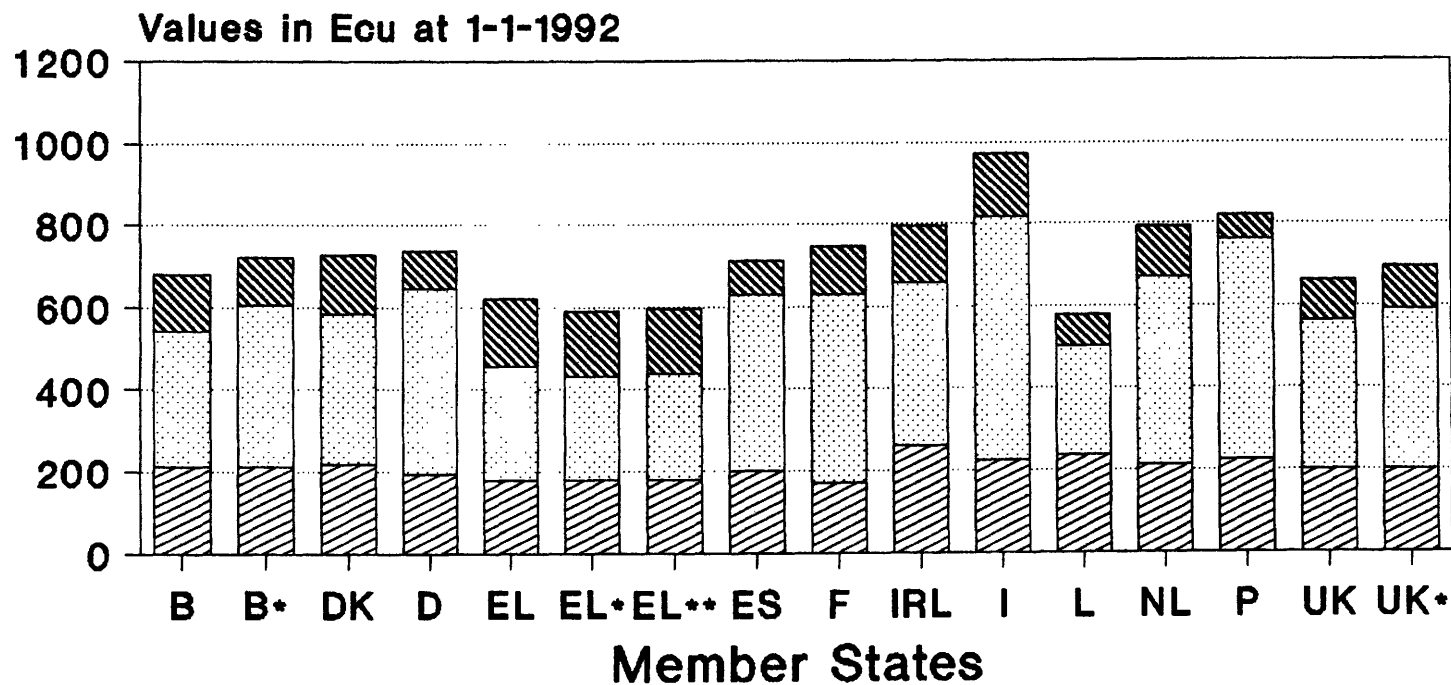
B* 1-4-1992;

UK* 11-3-1992

TAX INCIDENCE IN THE RETAIL PRICE

LEADED PETROL (per 1000 litre)

Situation 1-1-1992



Non tax portion
 Excise duty
 VAT

SITUATION:

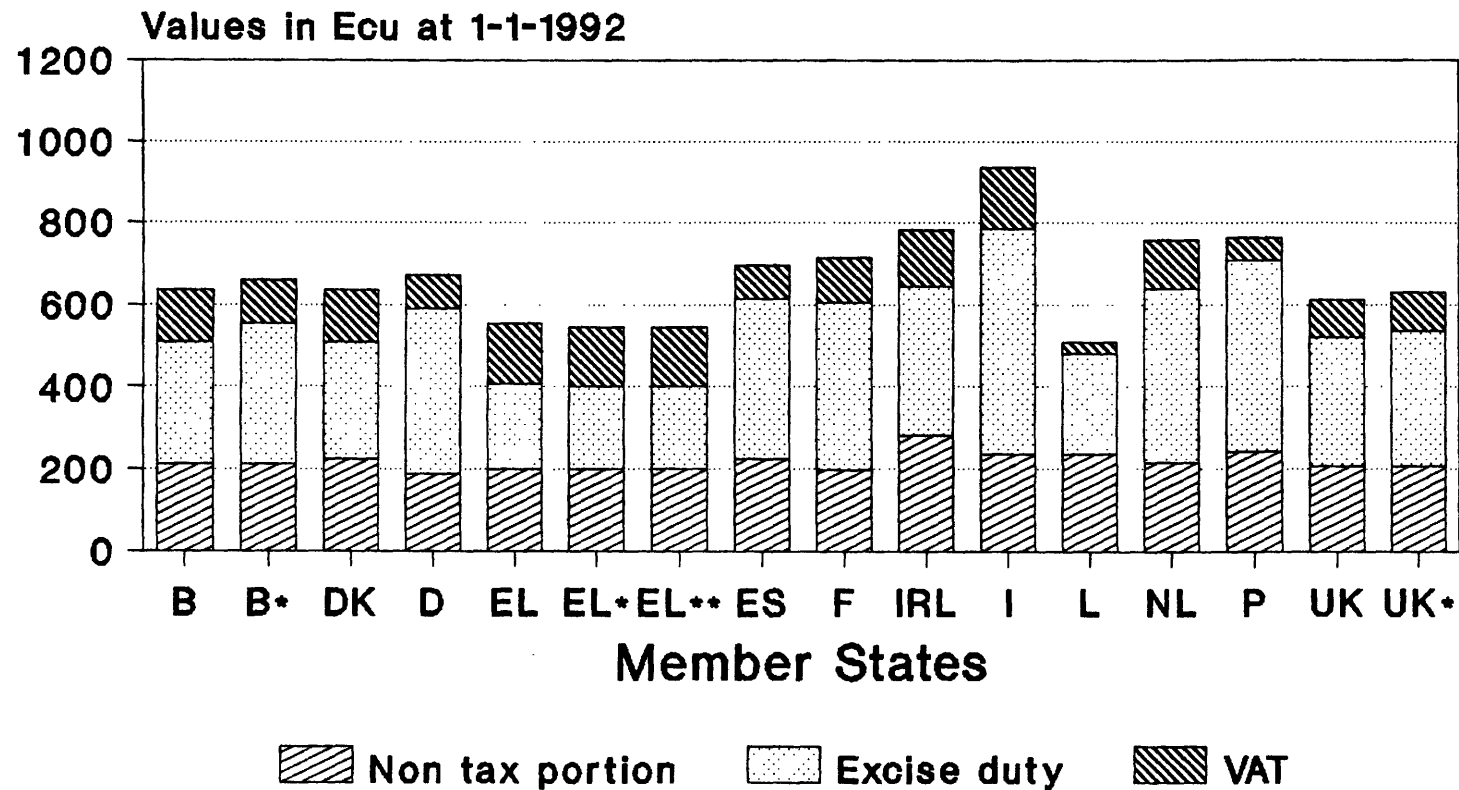
B* 1-4-1992; EL* 7-2-1992

EL** 4-3-1992; UK* 11-3-1992

TAX INCIDENCE IN THE RETAIL PRICE

UNLEADED PETROL (per 1000 litre)

Situation 1-1-1992



SITUATION:

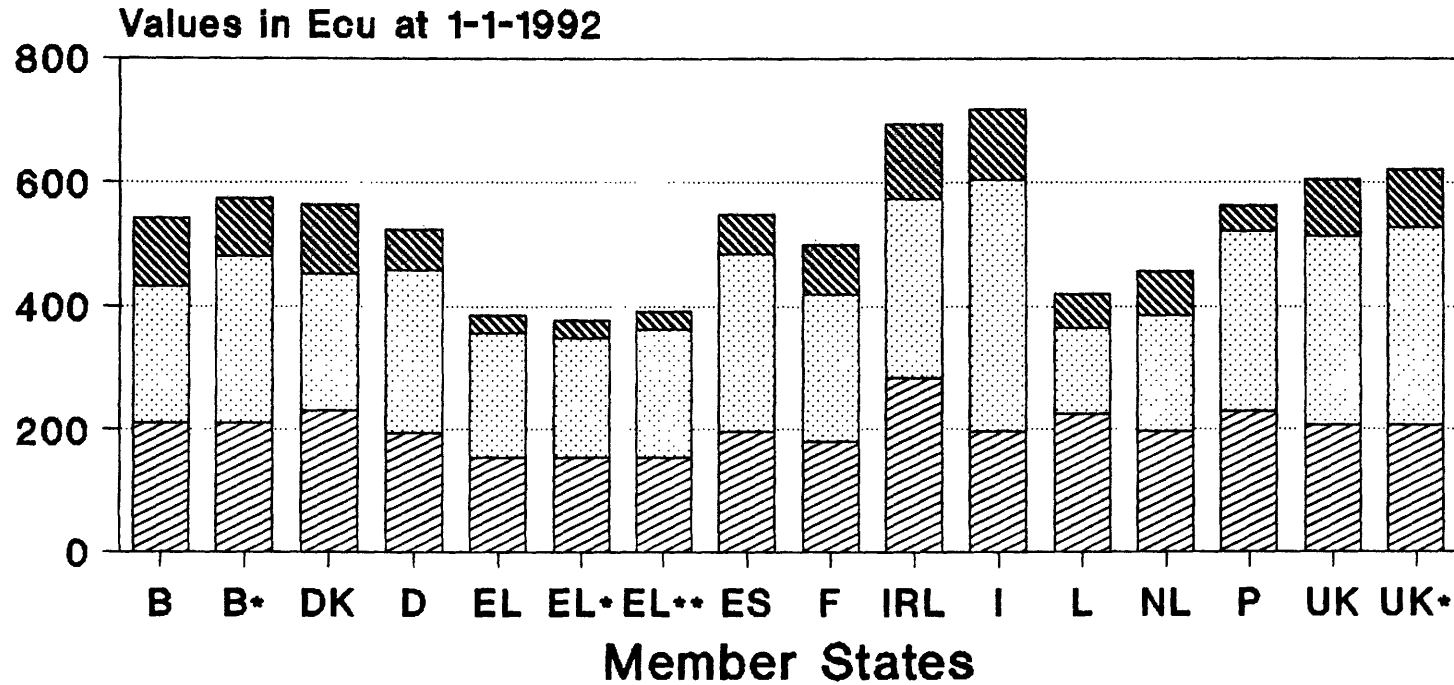
B* 1-4-1992; EL* 7-2-1992

EL** 4-3-1992; UK* 11-3-1992

TAX INCIDENCE IN THE RETAIL PRICE

DIESEL (per 1000 litre)

Situation 1-1-1992



Non tax portion
 Excise duty
 VAT

SITUATION:

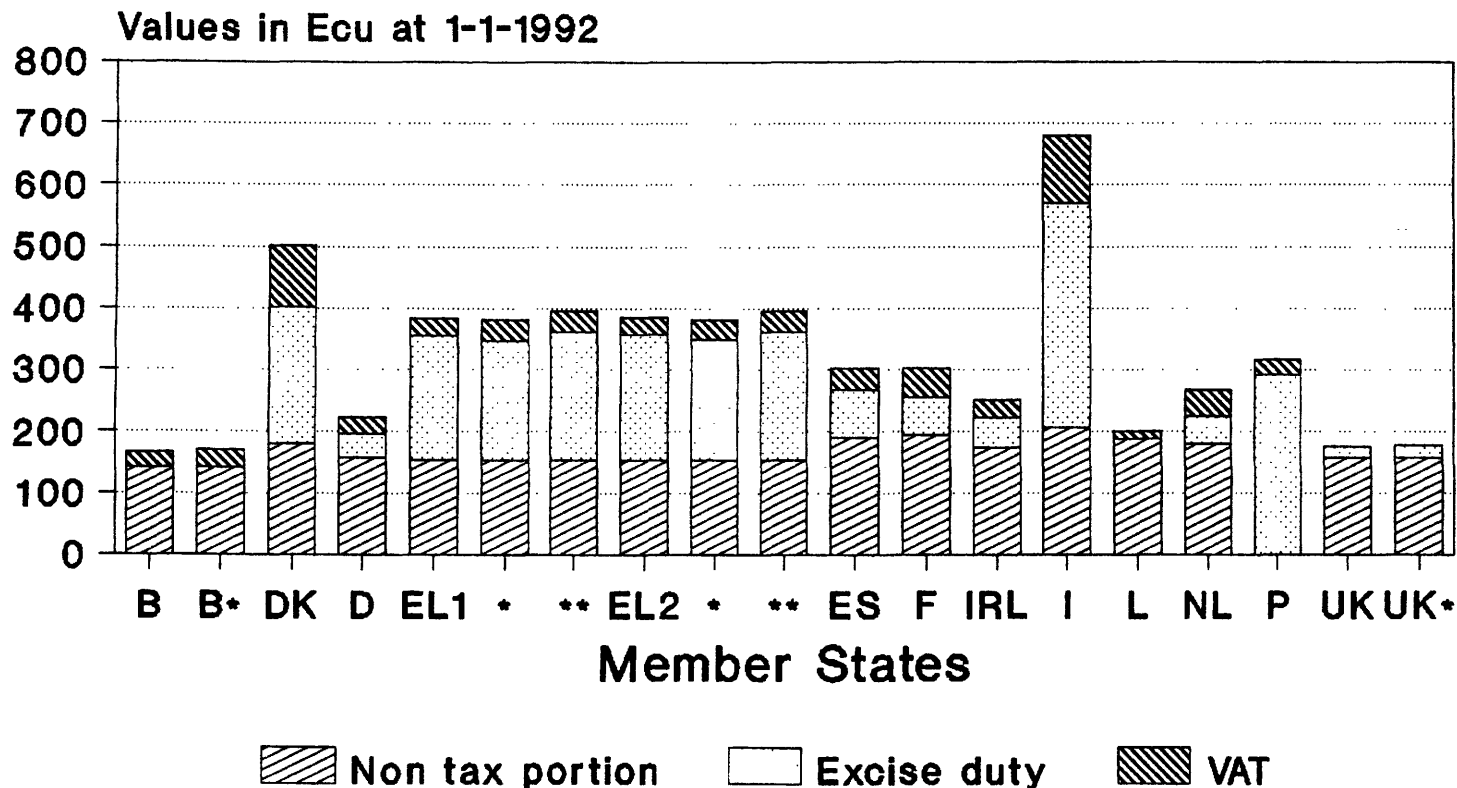
B* 1-4-1992; EL* 7-2-1992

EL** 4-3-1992; UK* 11-3-1992

TAX INCIDENCE IN THE RETAIL PRICE

HEATING GAS OIL (per 1000 l or kg)

Situation 1-1-1992



SITUATION:

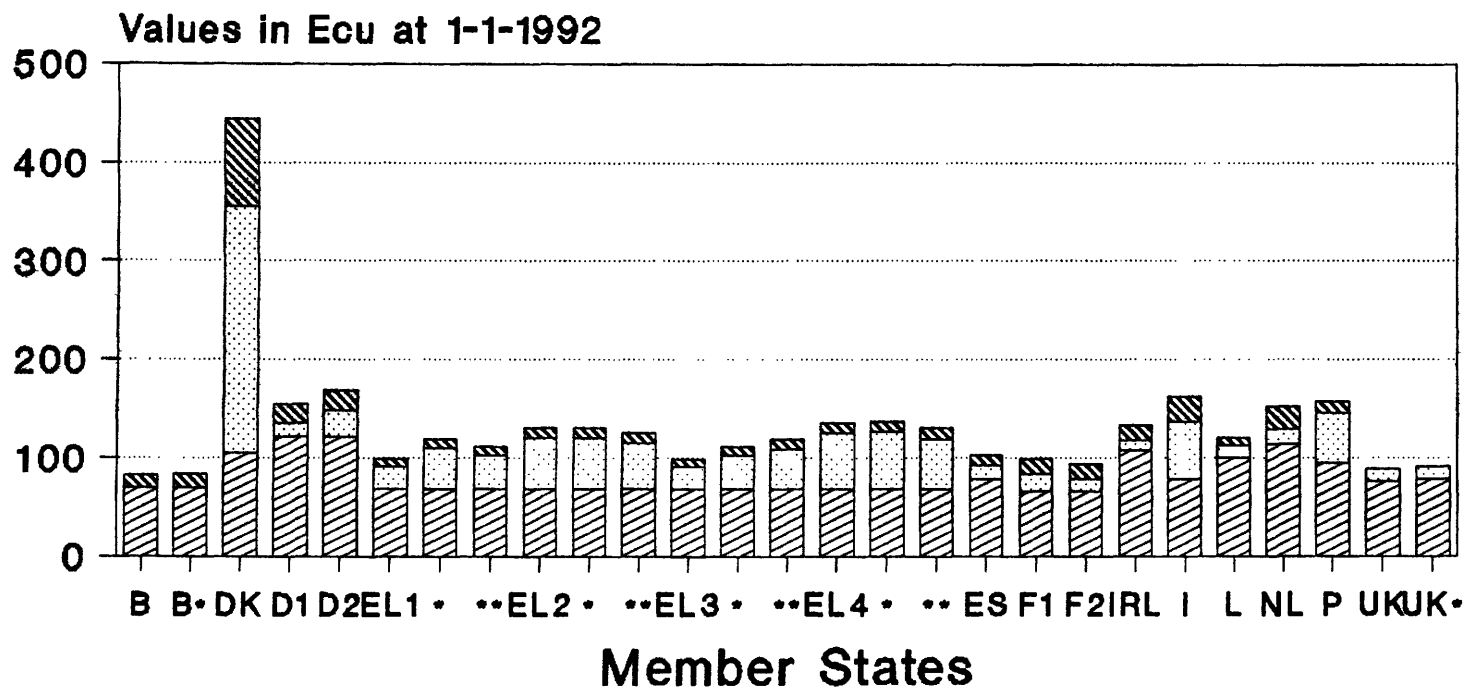
B* 1-4-1992; UK* 11-3-1992

EL1*/EL2* 7-2-1992 EL** 4-3-1992

TAX INCIDENCE IN THE RETAIL PRICE

HEAVY FUEL OIL (per 1000 l or kg)

Situation 1-1-1992



Non tax portion
 Excise duty
 VAT

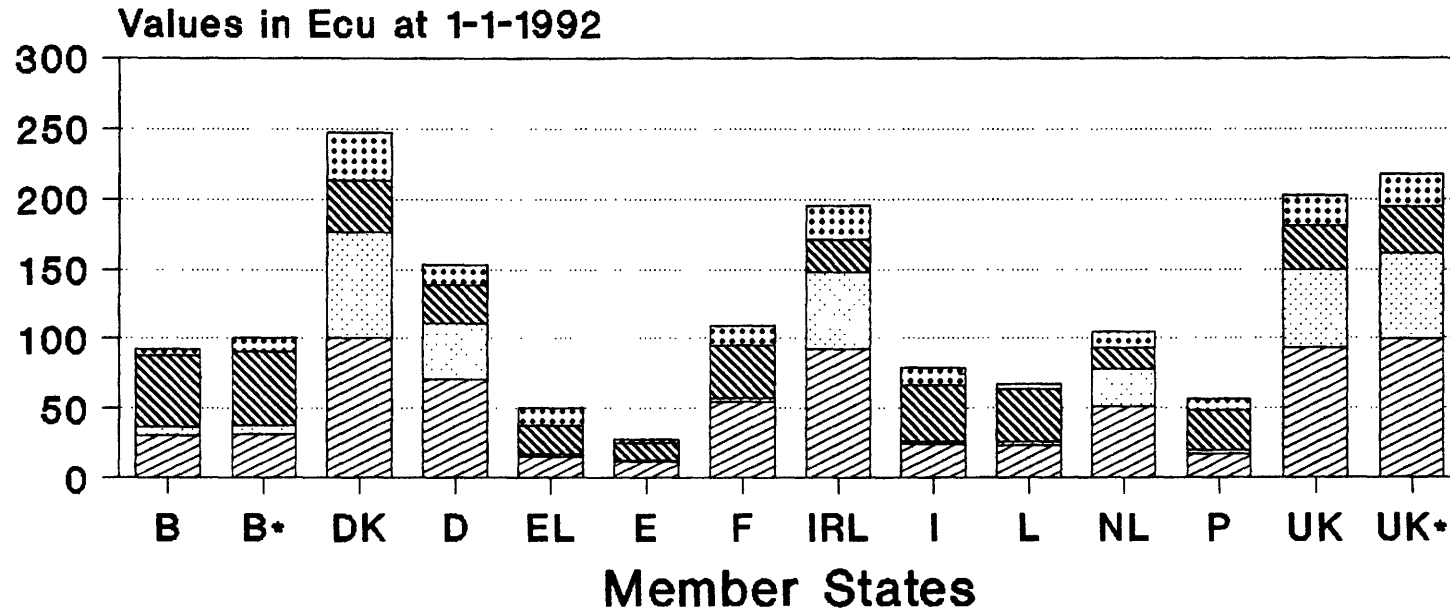
SITUATION:

B* 1-4-1992; UK* 11-3-1992

EL1*/EL4* 7-2-1992; EL1**/EL4** 4-3-1992

TAX INCIDENCE IN THE RETAIL PRICE

For 1,000 cigarettes of the most current price category (situation 1-1-1992)



Non tax portion
 Ad Valorem duty

Specific excise duty
 VAT

SITUATION:

B* 1-4-1992;

UK* 11-3-1992

VI

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

- 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

DN92.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
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	---	---
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	---	---
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	---	---
1991	42.1944 FB	7532.90 FB	178.53	column III	col. III	3116.40 FB	73.86	427.40 FB	10.13	7583.60 FB	179.73	---	---
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
Germany													
1988	2.06233 DM	3692.00 DM	1790.21	37.00 DM	17.94	---	---	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	---	---	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	---	---	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	---	---	1050.60 DM	514.06	1647.00 DM	805.88	197.70 DM	96.74
Greece													
1988	164.477 DRA	4150.78 DRA	25.24	15.81 DRA	0.10	---	---	---	---	---	---	5096.30 DRA	30.98
1989	173.175 DRA	5122.05 DRA	29.58	34.50 DRA	0.20	---	---	---	---	---	---	4885.94 DRA	28.21
1990	188.913 DRA	9890.14 DRA	52.35	42.54 DRA	0.23	---	---	---	---	7822.66 DRA	41.41	760.00 DRA	4.02
1991	214.771 DRA	11600.00 DRA	54.01	58.74 DRA	0.27	---	---	40.00 DRA	0.19	8041.36 DRA	37.44	700.00 DRA	3.26

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

2) Germany 1990: including medical purposes 81.30 Mio DM (= 40.14 Mio Ecu)

3) Germany 1991: including medical purposes 101.20 Mio DM (= 49.52 Mio Ecu)

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

DN92.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.	
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
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	---
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
1) 1991	6.95237 FF	. FF	.	.	FF .	column II	col. II	column II	col. II	. FF	.	.	FF .
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	121.70 IRL	158.40	3.40	IRL 4.43	29.30	IRL 38.14	1.60	IRL 2.08	281.60	IRL 366.52	---	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	860281.90 LIT	558.64	---	LIT ---	---	LIT ---	---	LIT ---	440661.97	LIT 286.15	---	LIT ---

1) France : no figures received

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

DN92.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
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.
1) 1991	42.1944 LFR	. LFR	.	column III	col. III	. LFR	.	. LFR	.	. LFR	.	negl.	negl.
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
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	---
2) 1991	182.054 ESC	9000.00 ECS	49.44	--- ESC	---	--- ESC	---	--- ESC	---	9500.00 ESC	52.18	--- ESC	---
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	66.00 UKL	93.46	2283.00 UKL	3232.72	--- UKL	---

1) Luxembourg 1991 : no figures received

2) Portugal 1991 : provisional figures

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

D092.DOC

MINERAL OILS (in millions)

MEMBER STATE	Ecu Value	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	36979.60 FB	876.41	16609.10 FB	393.63	32775.50 FB	776.77	---	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			
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	1)2156.00 DM	1054.94	226.00 DM	110.58	292.00 DM	142.88			
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	427.58	1297.48 DRA	7.88	27669.24 DRA	168.23	1509.81 DRA	9.67			
1991	214.771 DRA	189687.33 DRA	833.21	column I	col. I	66616.17 DRA	310.17	1296.88 DRA	6.04	28920.72 DRA	134.66	1828.55 DRA	8.51			

1) Germany 1989: including the natural gas tax (Erdgassteuer) 1241 million DM (596.92 million Ecus)

2) Germany 1990: including the natural gas tax (Erdgassteuer) 1605 million DM (792.34 million Ecus)

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

page 36

D092.DOC

MINERAL OILS (in millions)

MEMBER STATE	Ecu Value		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
Spain														
1988	140.835	PTA	382072.00	PTA 2712.91	751.00	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	40278.00	PTA 308.91	1051.00	PTA 8.06
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 3975.06	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	1) 92.00	FF 13.29	801.00	FF 115.68	---	FF ---
2) 1991	6.95237	FF	.	FF .	column I	col. I	.	FF .	.	FF 13.29	.	FF .	---	FF ---
Ireland														
1988	0.778154	IRL	332.70	IRL 427.55	0.40	IRL 0.51	3) 133.10	IRL 171.05	10.80	IRL 13.88	6.70	IRL 8.61	---	IRL ---
							4) 47.90	IRL 61.56						
1989	0.777901	IRL	327.80	IRL 421.39	21.90	IRL 28.15	3) 150.10	IRL 192.96	10.00	IRL 12.86	5.20	IRL 6.68	---	IRL ---
							4) 49.50	IRL 63.63						
1990	0.768931	IRL	285.80	IRL 371.68	62.40	IRL 81.15	3) 166.50	IRL 216.53	10.20	IRL 13.27	7.70	IRL 10.01	---	IRL ---
							4) 53.60	IRL 69.71						
1991	0.768315	IRL	255.50	IRL 332.55	89.70	IRL 116.75	3) 176.60	IRL 229.85	9.60	IRL 12.49	11.10	IRL 14.45	---	IRL ---
							4) 51.60	67.16						

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

2) France 1991 : no figures received

3) Ireland 1988/1991 : diesel for automotive use

4) Ireland 1988/1991 : diesel for other purposes

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

DO92.DOC

MINERAL OILS (in millions)

MEMBER STATE	YEAR	Ecu Value	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	
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	1518.64	LIT 18397524.69	LIT 11946.83	1144333.94	LIT 743.10	912600.00	LIT 600.93	1909000.00	LIT 1257.05	271000.00	LIT 178.45	377000.00	LIT 248.25	
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	42.6225	LFR 3077.80	LFR 70.59	1126.05	LFR 26.42	1710.99	LFR 39.24	6.40	LFR 0.15	5.66	LFR 0.13	0.99	LFR 0.02	
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	2.28802	HFL 3706.00	HFL 1619.74	column I	col. I	1) 1782.00	HFL 788.84	---	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 144500.00	ESC 806.83	2800.00	ESC 16.31	112500.00	ESC 655.32	---	ESC ---	7300.00	ESC 42.52	---	ESC ---	

1) Netherlands 1989/1991 : 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

MINERAL OILS (in millions)

MEMBER STATE	Ecu Value	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	---	---
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	---	---
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	---	---
1991	0.739189 UKL	4748.00 UKL	6423.26	2106.00 UKL	2849.07	2389.00 UKL	3231.92	5.00 UKL	6.76	219.00 UKL	296.27	---	---

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

MANUFACTURED TOBACCO (in millions)

DP92.DOC

MEMBER STATE	Ecu Value		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	33449.70	FB 792.75	202.00	FB 4.79	584.60	FB 13.85	2164.30	FB 51.29	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
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 < 0.01
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 < 0.01
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

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

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

DP92.DOC

MANUFACTURED TOBACCO (in millions)

MEMBER STATE	Ecu Value	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	
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	---
France												
1) 1988	6.97917 FF	---	FF	---	FF	---	FF	---	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	4.17	
2) 1991	6.92436 FF	.	FF	.	FF	.	FF	.	FF	.	FF	.
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	7.07	---	IRL	---	12.20 IRL	15.68	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	363.10 IRL	472.59	5.90 IRL	7.68	---	IRL	---	4.00 IRL	5.21	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	6617689.00 LIT	4297.34	19387.00 LIT	12.59	6109.00 LIT	3.97	29994.00 LIT	19.48	400.00 LIT	0.26	

1) France : 1988 : no figures received

2) France : 1991 : no figures received

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

DP92.DOC

MANUFACTURED TOBACCO (in millions)

MEMBER STATE	Ecu Value	I		II		III		IV		V	
		CIGARETTES		CIGARS		CIGARILLOS		OTHER SMOKING TOBACCO		SNUFF AND CHEWING TOBACCO	
YEAR		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	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.
1) 1991	42.1944 LFR	. LFR	.	. LFR	.	. LFR	.	. LFR	.	.	.
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	486.00 HFL	212.41	column IV	column IV
1991	2.03567 HFL	1755.00 HFL	862.12	5.00 HFL	2.46	6.00 HFL	2.95	509.00 HFL	250.04	column IV	column IV
Portugal											
1988	169.469 ECS	53100.00 ECS	313.33	10.00 ECS	0.06	20.00 ECS	0.12	100.00 ECS	0.59	--- ECS	---
1989	171.672 ECS	60300.00 ECS	351.25	10.00 ECS	0.06	30.00 ECS	0.17	100.00 ECS	0.58	--- ECS	---
1990	179.097 ECS	69400.00 ECS	387.50	10.00 ECS	0.06	30.00 ECS	0.17	100.00 ECS	0.52	--- ECS	---
2) 1991	182.054 ECS	83669.00 ECS	459.58	12.00 ECS	0.07	32.00 ECS	0.18	108.00 ECS	0.59	--- ECS	---
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	5511.00 UKL	7803.55	131.00 UKL	185.50	column II	column II	254.00 UKL	359.66	59.00 UKL	83.54

1) Luxembourg : 1991 : no figures received

2) Portugal : 1991 : provisional figures

Eastern Europe and the USSR

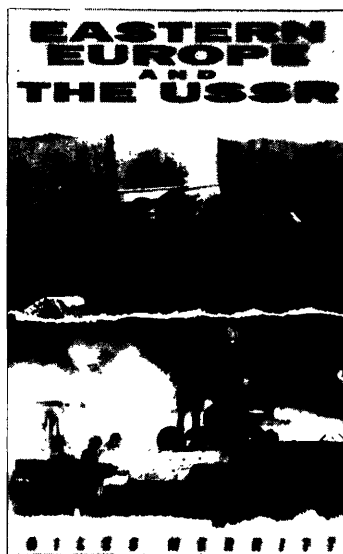
THE CHALLENGE OF FREEDOM

GILES MERRITT

The sparks of unrest that leapt from Berlin in November 1989 to Moscow's Red Square in August 1991 are firing an explosion of political and economic change. Out of the ashes of Communism is emerging the shape of a vast new European market-place stretching from the Atlantic to the Pacific.

In his fascinating account of Europe's fast-changing East-West relationships, Giles Merritt argues that a massive rescue operation must be mounted to ensure the success of these changes. The upheaval of Communism's collapse is 'The challenge of freedom'.

Written with the cooperation and support of the European Commission, this book sets out to identify the key policy areas where a new partnership is being forged between the countries of Eastern and Western Europe. It offers a privileged insight into the current thinking of European



Community officials, politicians and industrial leaders, and analyses the factors that will determine whether the emerging market economies of Eastern Europe can truly be absorbed into a single European economy.

Immensely readable and often disturbing, this important book contains much up-to-date and hitherto unpublished information on such major East-West problem areas as energy, environmental control, immigration, trade relations, agriculture and investment. It also examines the arguments surrounding a 'Marshall Plan' for Eastern Europe that would emulate the famous US aid programme that helped relaunch the economies of Western Europe in the aftermath of World War II.

For anyone concerned about the future of Eastern Europe and the USSR, whether from a political, social or economic standpoint, this book is essential reading.

Bulletin of the European Communities

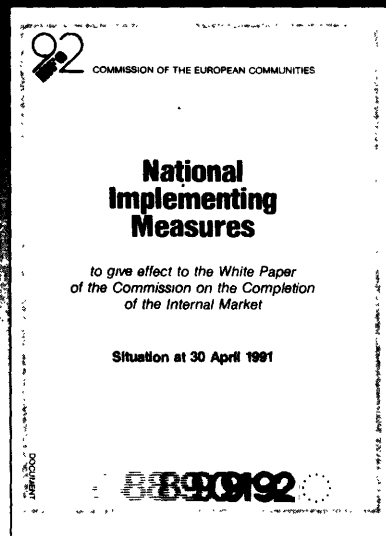
The *Bulletin of the European Communities*, which is issued 10 times a year (monthly, except for the January/February and July/August double issues), is an official reference publication covering all spheres of Community activity.

It is compact, easy to consult (with an index and copious references to the Official Journal and to previous issues), logically structured (to reflect the main fields of Community policy) and wholly reliable. The Bulletin is an essential reference tool, describing the passage of Community legislation through all its stages from presentation of a proposal by the Commission to final enactment by the Council.

Thanks to its topical commentaries on the month's major events, it provides the student of European integration and other interested readers with up-to-date and accurate information about the most recent developments in Community policy — the creation of a single market, economic and social integration, the Community's role in international affairs, etc.

Supplements to the Bulletin are published from time to time, containing important background material on significant issues of the day. Recent Supplements have covered German unification, the Commission's programme for 1992 and European industrial policy for the 1990s.

The Bulletin and its Supplements are produced by the Secretariat-General of the Commission, 200 rue de la Loi, B-1049 Brussels, in the nine official languages of the Community, and can be ordered from the Community sales agents.



INFO92

The Community database focusing on the objectives and the social dimension of the single market

As a practical guide to the single market, INFO92 contains vital information for all those determined to be ready for 1992.

INFO92 is really a simple market scoreboard, recording the state of play on the stage-by-stage progress of Commission proposals up to their adoption by the Council, summarizing each notable development and placing it in context, and keeping track of the transposition of directives into Member States' national legislation.

Using INFO92 is simplicity itself. It can be consulted on-screen by means of a wide range of everyday equipment connected to specialized data-relay networks. Fast transmission, the virtually instant updating facility (several times a day, if necessary) and dialogue procedures requiring no prior training make INFO92 ideal for the general public as well as for business circles and the professions.

The system offers easy access to information thanks to the choice of menus available and to the logical presentation modelled on the structure of the *White Paper*, the *Social Charter* and the decision-making process within the institutions.

Enquiries may also be made to the Commission Offices in the Member States or – for small businesses – the Euro-Info Centres now open in all regions of the Community.

Eurobases Helpdesk

{ Tel. : (32-2) 235 00 03
Fax : (32-2) 236 06 24

Success in business

**depends on the decisions you make ...
which depend on the information you receive**

Make sure that your decisions are based on information that is accurate and complete!

In a period of rapid adjustment, with national economies merging into a single European economy under the impetus of 1992, reliable information on the performance of specialized industry sectors is essential to suppliers, customers, bankers and policymakers.

Small and medium-sized enterprises, in particular, need easy access to information.

The market must be defined, measured and recorded. Information is needed on production capacities, bottlenecks, future developments, etc.



Panorama of EC industry 1991-1992
Current situation and outlook for 180 sectors
of manufacturing and service industries
in the European Community

1 400 pp.* ECU 110 * ISBN 92-826-3103-6 * CO-60-90-321-EN-C

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:

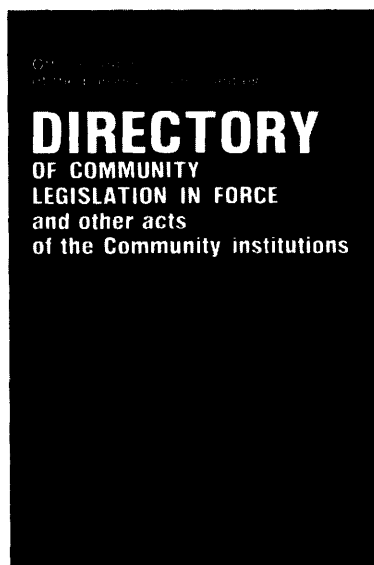
- binding instruments of secondary legislation arising out of the Treaties establishing the three Communities (regulations, decisions, directives, etc.);
- other legislation (internal agreements, etc.);
- agreements between the Communities and non-member countries.

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.



1 064 pp. – ECU 83
ISBN 92-77-77093-7 (Volume I)
ISBN 92-77-77094-5 (Volume II)
ISBN 92-77-77095-3 (Volume I and II)
FX-86-91-001-EN-C
FX-86-91-002-EN-C

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.

Two supplements accompany the main periodical:

- Series A - 'Economic trends' appears monthly except in August and describes with the aid of tables and graphs the most recent trends of industrial production, consumer prices, unemployment, the balance of trade, exchange rates, and other indicators. This supplement also presents the Commission staff's macroeconomic forecasts and Commission communications to the Council on economic policy.

Series B - 'Business and consumer survey results' gives the main results of opinion surveys of industrial chief executives (orders, stocks, production outlook, etc.) and of consumers (economic and financial situation and outlook, etc.) in the Community, and other business cycle indicators. It also appears monthly, with the exception of August.

Unless otherwise indicated, the texts are published under the responsibility of the Directorate-General for Economic and Financial Affairs of the Commission of the European Communities, 200 rue de la Loi, B-1049 Brussels, to which enquiries other than those related to sales and subscriptions should be addressed.

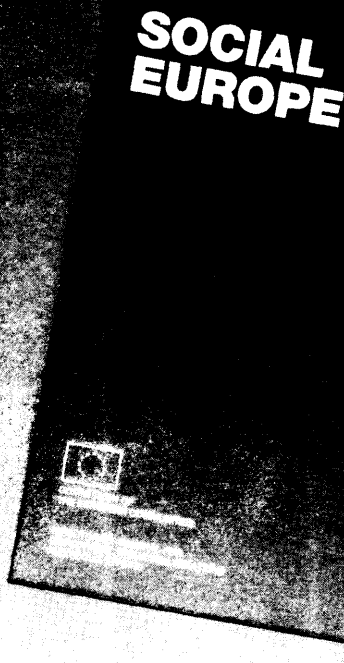
Subscription terms are shown on the back cover and the addresses of the sales offices are shown on the third page of the cover.



SOCIAL EUROPE

Social Europe, published by the Commission of the European Communities, Directorate-General for Employment, Industrial Relations and Social Affairs (DG V), Coordination and Information Policy Unit, deals with current social affairs in Europe.

The basic review appears three times a year. In addition, a number of supplements/files are published annually, each dealing in depth with a given subject.



Also available:

Treaty on European Union

253 pp. * ECU 9 * ISBN 92-824-0959-7 * RX-73-92-796-EN-C

Conradh ar an Aontas Eorpach

253 pp. * ECU 9 * ISBN 92-824-0964-3 * RX-73-92-796-GA-C

**National implementing measures to give effect to the White Paper of the Commission on the completion of the internal market
*Situation at 31 October 1991***

270 pp. * ECU 29 * ISBN 92-826-3386-1 * CM-72-91-584-EN-C

**Reports of Commission Decisions relating to competition –
1989/1990**

247 pp. * ECU 12 * ISBN 92-826-3868-5 * CV-73-92-772-EN-C

**The current situation, evolution and future prospects
for agriculture in Yugoslavia**

128 pp. * ECU 12 * ISBN 92-826-3485-X * CM-72-91-899-EN-C

A practical guide to cross-border cooperation

112 pp. * ECU 10 * ISBN 92-826-3143-5 * CT-70-91-992-EN-C

**European industrial policy for the 1990s
*Supplement 3/91 – Bull. EC***

54 pp. * ECU 4.25 * ISBN 92-826-2720-9 * CM-NF-91-003-EN-C

**Removal of tax obstacles to the cross-frontier activities
of companies – *Supplement 4/91 – Bull. EC***

67 pp. * ECU 4.25 * ISBN 92-826-3025-0 * CM-NF-91-004-EN-C

**1992: a pivotal year (address by Jacques Delors, President of the Commission, to the European Parliament) – From the Single Act to Maastricht and beyond: the means to match our ambitions – The Commission's programme for 1992
*Supplement 1/92 – Bull. EC***

45 pp. * ECU 5 * ISBN 92-826-3841-3 * CM-NF-92-001-EN-C

The single financial market, Dominique SERVAIS * *Second edition*

61 pp. * ECU 8 * ISBN 92-826-0256-7 * CB-58-90-473-EN-C

Audiovisual production in the single market, Matteo MAGGIORE

206 pp. * ECU 10.50 * ISBN 92-826-0268-0 * CB-58-90-481-EN-C

The creation of the internal market in insurance, Bill POOL

126 pp. * ECU 10.50 * ISBN 92-826-0246-X * CB-58-90-336-EN-C

Telecommunications in Europe, Herbert UNGERER with the collaboration of
Nicholas P. COSTELLO * *Revised edition, 1990*

257 pp. * ECU 10 * ISBN 92-826-1640-1 * CM-59-90-346-EN-C

The Community legal order, Jean-Victor LOUIS
Second, completely revised edition

200 pp. * ECU 10.50 * ISBN 92-826-1665-7 * CB-56-89-392-EN-C

European Economy – No 35 – The economics of 1992

222 pp. * ECU 16 * ISSN 0379-0991 * CB-AR-88-035-EN-C

**European Economy – No 40 – Horizontal mergers and competition
policy in the European Community**

98 pp. * ECU 16 * ISSN 0379-0991 * CB-AR-89-040-EN-C

**European Economy – No 43 – Economic transformation in
Hungary and Poland**

218 pp. * ECU 18 * ISSN 0379-0991 * CB-AR-89-043-EN-C

**European Economy – No 44 – One market, one money –
An evaluation of the potential benefits and costs of forming an
economic and monetary union**

351 pp. * ECU 18 * ISSN 0379-0991 * CB-AR-90-044-EN-C

**European Economy – The economics of EMU – Background studies
for European Economy No 44 ‘One market, one money’
*Special edition No 1 – 1991***

248 pp. * ECU 18 * ISBN 92-826-1996-6 * CM-60-90-208-EN-C

European Economy – No 45 – Stabilization, liberalization and devolution – Assessment of the economic situation and reform process in the Soviet Union

191 pp. * ECU 18 * ISSN 0379-0991 * CB-AR-90-045-EN-C

European Economy – No 47 – Developments on the labour market in the Community – Results of a survey covering employers and employees

Quest – A macroeconomic model for the countries of the European Community as part of the world economy

239 pp. * ECU 20 * ISSN 0379-0991 * CM-AR-91-047-EN-C

European Economy – No 48 – Fair competition in the internal market: Community State-aid policy – The ecu and its role in the process towards monetary union

151 pp. * ECU 20 * ISSN 0379-0991 * CM-AR-91-048-EN-C

European Economy – No 50 – Annual Economic Report 1991-92 – Strengthening growth and improving convergence

285 pp. * ECU 20 * ISSN 0379-0991 * CM-AR-91-050-EN-C

European Economy – Social Europe – The impact of the internal market by industrial sector: the challenge for the Member States – Special edition – 1990

340 pp. * ECU 18 * ISBN 92-826-1818-8 * CM-59-90-887-EN-C

European Economy – The path of reform in Central and Eastern Europe – Special edition No 2 – 1991

306 pp. * ECU 20 * ISBN 92-826-2754-3 * CM-71-91-009-EN-C

Social Europe 3/91 – Equal opportunities for women and men

202 pp. * ECU 18 * ISSN 0255-0776 * CE-AA-91-003-EN-C

Guide to the reform of the Community's structural Funds
104 pp. * ECU 11.25 * ISBN 92-826-0029-7 * CB-56-89-223-EN-C

The European Communities in the international order, Jean GROUX and Philippe MANIN
163 pp. * ECU 5.25 * ISBN 92-825-5137-7 * CB-40-84-206-EN-C

Money, economic policy and Europe, Tommaso PADOA-SCHIOPPA
215 pp. * ECU 8.95 * ISBN 92-825-4410-9 * CB-40-84-286-EN-C

The rights of working women in the European Community, Eve C. LANDAU
244 pp. * ECU 5.25 * ISBN 92-825-5341-8 * CB-43-85-741-EN-C

-
- Lawyers in the European Community**
293 pp. * ECU 15.48 * ISBN 92-825-6978-0 * CB-48-87-290-EN-C
- Transport and European integration**, Carlo degli ABBATI
229 pp. * ECU 15.48 * ISBN 92-825-6199-2 * CB-45-86-806-EN-C
- Thirty years of Community law**, various authors
498 pp. * ECU 15 * ISBN 92-825-2652-6 * CB-32-81-681-EN-C
- European Economy – No 36 – Creation of a European financial area – Liberalization of capital movements and financial integration in the Community**
212 pp. * ECU 16 * ISSN 0379-0991 * CB-AR-88-036-EN-C
- Social Europe – The social dimension of the internal market – Special edition**
115 pp. * ECU 4.20 * ISBN 92-825-8256-6 * CB-PP-88-005-EN-C
- Energy in Europe – The internal energy market – Special issue**
59 pp. * ECU 12.70 * ISBN 92-825-8507-7 * CB-PP-88-010-EN-C
- Energy in Europe – Major themes in energy – Special issue**
62 pp. * ECU 12.70 * ISBN 92-826-0724-0 * CB-BI-89-004-EN-C
- The Community budget: the facts in figures – 1989 edition**
103 pp. * ECU 10 * ISBN 92-825-9716-4 * CB-55-89-576-EN-C
- Community public finance – The European budget after the 1988 reform**
116 pp. * ECU 10.50 * ISBN 92-825-9830-6 * CB-55-89-625-EN-C
- Individual choice and higher growth – The aim of consumer policy in the single market**
Eamonn LAWLOR * *Second edition*
72 pp. * ECU 8 * ISBN 92-826-0087-4 * CB-56-89-869-EN-C
- 1992: the European social dimension**, Patrick VENTURINI
119 pp. * ECU 9.75 * ISBN 92-825-8703-7 * CB-PP-88-B05-EN-C
- The European Monetary System – Origins, operation and outlook**
Jacques van YPERSELE with the cooperation of Jean-Claude KOEUNE * *New edition (in preparation)*
- 1992 and beyond**, John PALMER
95 pp. * ECU 8 * ISBN 92-826-0088-2 * CB-56-89-861-EN-C
- From EMS to monetary union**, Jean-Victor LOUIS
65 pp. * ECU 8.25 * ISBN 92-826-0067-X * CB-58-90-231-EN-C
- European Economy – No 46 – Annual Economic Report 1990/91 – The European Community in the 1990s: towards economic and monetary union**
295 pp. * ECU 18 * ISSN 0379-0991 * CB-AR-90-046-EN-C
- Europe in figures – 1989/90 edition**
64 pp. * ECU 6 * ISBN 92-825-9457-2 * CA-54-88-158-EN-C
- Employment in Europe – 1990**
172 pp. * ECU 11.25 * ISBN 92-826-1517-0 * CE-58-90-877-EN-C
- Research on the 'cost of non-Europe' – Basic findings**
- Volume 1 – **Basic studies: Executive summaries**
578 pp. * ECU 53.25 * ISBN 92-825-8605-7 * CB-PP-88-B14-EN-C
- Volume 2 – **Studies on the economics of integration**
652 pp. * ECU 57 * ISBN 92-825-8616-2 * CB-PP-88-C14-EN-C
- Volume 3 – **The completion of the internal market:
A survey of European industry's perception of the likely effects**
309 pp. * ECU 25.50 * ISBN 92-825-8610-3 * CB-PP-88-D14-EN-C
- Volume 4 – **The 'cost of non-Europe':
Border-related controls and administrative formalities –
An illustration in the road haulage sector**
280 pp. * ECU 22.50 * ISBN 92-825-8618-9 * CB-PP-88-E14-EN-C
- Volume 5 (Parts A + B)
The 'cost of non-Europe' in public-sector procurement
Part A: 552 pp. * ISBN 92-825-8646-4 * CB-P1-88-F14-EN-C
Part B: 278 pp. * ISBN 92-825-8647-2 * CB-P2-88-F14-EN-C
Parts A + B: ECU 120 * ISBN 92-825-8648-0
-

-
- Volume 6 – **Technical barriers in the EC: An illustration by six industries**
The 'cost of non-Europe': Some case studies on technical barriers
242 pp. * ECU 21 * ISBN 92-825-8649-9 * CB-PP-88-G14-EN-C
- Volume 7 – **The 'cost of non-Europe': Obstacles to transborder business activity**
154 pp. * ECU 12.75 * ISBN 92-825-8638-3 * CB-PP-88-H14-EN-C
- Volume 8 – **The 'cost of non-Europe' for business services**
140 pp. * ECU 13.50 * ISBN 92-825-8637-5 * CB-PP-88-I14-EN-C
- Volume 9 – **The 'cost of non-Europe' in financial services**
494 pp. * ECU 120 * ISBN 92-825-8636-7 * CB-PP-88-J14-EN-C
- Volume 10 – **The benefits of completing the internal market for telecommunication services equipment in the Community**
197 pp. * ECU 17.25 * ISBN 92-825-8650-2 * CB-PP-88-K14-EN-C
- Volume 11 – **The EC 92 automobile sector**
350 pp. * ECU 27.75 * ISBN 92-825-8619-7 * CB-PP-88-L14-EN-C
- Volume 12 (Parts A + B)
The 'cost of non-Europe' in the foodstuffs industry
Part A: 424 pp. * ISBN 92-825-8642-1 * CB-P1-88-M14-EN-C
Part B: 328 pp. * ISBN 92-825-8643-X * CB-P2-88-M14-EN-C
Parts A + B: ECU 120 * ISBN 92-825-8644-8
- Volume 13 – **«Le coût de la non-Europe» des produits de construction**
168 pp. * ECU 14.25 * ISBN 92-825-8631-6 * CB-PP-88-N14-FR-C
- Volume 14 – **'The cost of non-Europe' in the textile-clothing industry**
256 pp. * ECU 21.75 * ISBN 92-825-8641-3 * CB-PP-88-O14-EN-C
- Volume 15 – **'The cost of non-Europe' in the pharmaceutical industry**
182 pp. * ECU 13.50 * ISBN 92-825-8632-4 * CB-PP-88-P14-EN-C
- Volume 16 – **The internal markets of North America – Fragmentation and integration in the USA and Canada**
176 pp. * ECU 13.50 * ISBN 92-825-8630-8 * CB-PP-88-Q14-EN-C

Special price for the complete series: ECU 360

Commission of the European Communities

OFFICES

IRELAND

Dublin

Commission of the European Communities
Office in Ireland

Jean Monnet Centre
39 Molesworth Street
Dublin 2
Tel. (353-1) 71 22 44
Fax (353-1) 71 26 57
Telex (0500) 93827 EUCO EI

UNITED KINGDOM

London

Commission of the European Communities
Office in the United Kingdom

Jean Monnet House
8 Storey's Gate
London SW1P 3AT
Tel. (44-71) 973 19 92
Fax (44-71) 973 19 00/19 10
Telex (051) 23208 EURUK G

Belfast

Commission of the European Communities
Office in Northern Ireland

Windsor House
9/15 Bedford Street
Belfast BT2 7EG
Tel. (44-232) 24 07 08
Fax (44-232) 24 82 41
Telex (051) 74117 CECBEL G

Cardiff

Commission of the European Communities
Office in Wales

4 Cathedral Road
Cardiff CF1 9SG
Tel. (44-222) 37 16 31
Fax (44-222) 39 54 89
Telex (051) 497727 EUROPA G

Edinburgh

Commission of the European Communities
Office in Scotland

9 Alva Street
Edinburgh EH2 4PH
Tel. (44-31) 225 20 58
Fax (44-31) 226 41 05
Telex (051) 727420 EUEDING

UNITED STATES OF AMERICA

Washington

Commission of the European Communities
External Delegation

2100 M Street, NW (Suite 707)
Washington DC 20037
Tel. (1-202) 862 95 00
Fax (1-202) 429 17 66
Telex (023) 64215 EURCOM NW

New York

Commission of the European Communities
External Delegation

3 Dag Hammarskjöld Plaza
305 East 47th Street
New York NY 10017
Tel. (1-212) 371 38 04
Fax (1-212) 758 27 18
Telex (023) 012396 EURCOM NY

JAPAN

Tokyo

Commission of the European Communities
External Delegation

Europa House
9-15 Sanbancho
Chiyoda-Ku
Tokyo 102
Tel. (81-3) 239 04 41
Fax (81-3) 239 93 37
Telex (072) 28567 COMEUTOK J

Excise duty tables

Document

Luxembourg: Office for Official Publications of the European Communities

1992 – 64 pp. – 21.0 × 29.7 cm

ISBN 92-826-4619-X

Price (excluding VAT) in Luxembourg: ECU 8

**Venta y suscripciones • Salg og abonnement • Verkauf und Abonnement • Πωλήσεις και συνδρομές
Sales and subscriptions • Vente et abonnements • Vendita e abbonamenti
Verkoop en abonnementen • Venda e assinaturas**

<p>BELGIQUE / BELGIË</p> <p>Monteur belge / Belgisch Staatsblad Rue de Louvain 42 / Louvenseweg 42 B-1000 Bruxelles / B-1000 Brussel Tél. (02) 512 00 28 Fax (02) 511 01 84</p> <p>Autres distributeurs / Overige verkooppunten</p> <p>Librairie européenne/ Europese boekhandel Rue de la Loi 244/ Wetstraat 244 B-1040 Bruxelles / B-1040 Brussel Tél. (02) 231 04 35 Fax (02) 735 08 80</p> <p>Jean De Lannoy Avenue du Roi 202 / Koningslaan 202 B-1060 Bruxelles / B-1060 Brussel Tél. (02) 538 51 89 Télex 63220 UNBOOK B Fax (02) 538 08 41</p> <p>Document delivery: Credo Rue de la Montagne 34 / Bergstraat 34 Bte 11 / Bus 11 B-1000 Bruxelles / B-1000 Brussel Tél. (02) 511 69 41 Fax (02) 513 31 95</p>	<p>FRANCE</p> <p>Journal officiel Service des publications des Communautés européennes 26, rue Desaix F-75727 Paris Cedex 15 Tél. (1) 40 58 75 00 Fax (1) 40 58 75 74</p>	<p>SUOMI</p> <p>Akateeminen Kirjakauppa Keuhokatu 1 PO Box 128 SF-00101 Helsinki Tel. (0) 121 41 Fax (0) 121 44 41</p>	<p>CANADA</p> <p>Renouf Publishing Co. Ltd Mail orders – Head Office: 1294 Algoma Road Ottawa, Ontario K1B 3W8 Tel. (613) 741 43 33 Fax (613) 741 54 39 Telex 0534783</p> <p>Ottawa Store 61 Sparks Street Tel. (613) 238 89 85</p> <p>Toronto Store: 211 Yonge Street Tel. (416) 363 31 71</p>
<p>DANMARK</p> <p>J. H. Schultz Information A/S EF-Publikationer Othlavej 18 DK-2500 Valby TF 36 44 22 86 Fax 36 44 01 41</p>	<p>IRELAND</p> <p>Government Supplies Agency 4-5 Harcourt Road Dublin 2 Tel. (1) 61 31 11 Fax (1) 78 06 45</p>	<p>NORGE</p> <p>Narvesen Information center Bertrand Narvesens vei 2 PO Box 6125 Etterstad N-0602 Oslo 6 Tel. (2) 57 33 00 Telex 79688 NIC N Fax (2) 68 19 01</p>	<p>UNITED STATES OF AMERICA</p> <p>UNIPUB 4611-F Assembly Drive Lanham, MD 20706-4391 Tel. Toll Free (800) 274 4888 Fax (301) 459 0056</p>
<p>DEUTSCHLAND</p> <p>Bundesanzeiger Verlag Breite Straße Postfach 10 80 06 D-W 5000 Köln 1 Tel. (02 21) 20 29 0 Telex ANZEIGER BONN 8 882 595 Fax 2 02 92 78</p>	<p>ITALIA</p> <p>Licoosa Spa Via Duca di Calabria, 1/1 Casella postale 552 I-50125 Firenze Tel. (055) 64 54 15 Fax 64 12 57 Telex 570466 LICOSA I</p>	<p>SVERIGE</p> <p>BTJ Tryck Traktorvägen 13 S-222 60 Lund Tel. (048) 18 00 00 Fax (048) 18 01 25</p>	<p>AUSTRALIA</p> <p>Hunter Publications 58A Gipps Street Colingwood Victoria 3066</p>
<p>ESPANA</p> <p>Boletín Oficial del Estado Trafalgar, 29 E-28071 Madrid Tel. (91) 538 22 95 Fax (91) 538 23 49</p> <p>Mundi-Pressa Libros, SA Castelló, 37 E-28001 Madrid Tel. (91) 431 33 99 (Libros) 431 32 22 (Suscripciones) 435 36 37 (Dirección) Télex 49370-MPLI-E Fax (91) 575 39 98</p> <p>Sucursal Librería Internacional AEDOS Consejo de Ciento, 391 E-08009 Barcelona Tel. (93) 488 34 92 Fax (93) 487 76 59</p> <p>Librería de la Generalitat de Catalunya Rambles dels Estudis, 118 (Palau Moya) E-08002 Barcelona Tel. (93) 302 68 35 302 64 52 Fax (93) 302 12 99</p>	<p>GRAND-DUCHÉ DE LUXEMBOURG</p> <p>Messagerie Paul Kraus 11, rue Christophe Plantin L-2339 Luxembourg Tél. 499 88 88 Telex 2515 Fax 499 88 64 44</p>	<p>SCHWEIZ / SUISSE / SVIZZERA</p> <p>OSEC Stampfenbachstraße 85 CH-8035 Zürich Tel. (01) 365 54 49 Fax (01) 365 54 11</p>	<p>JAPAN</p> <p>Kinokuniya Company Ltd 17-7 Shinjuku 3-Chome Shinjuku-ku Tokyo 160-91 Tel. (03) 3439-0121</p> <p>Journal Department PO Box 55 Chitose Tokyo 156 Tel. (03) 3439-0124</p>
<p>GREECE/ΕΛΛΑΔΑ</p> <p>G.C. Eleftheroudakis SA International Bookstore Nikos Street 4 GR-10563 Athens Tel. (01) 322 63 23 Telex 219410 ELEF Fax 323 98 21</p>	<p>NETHERLAND</p> <p>SDU Overheidsinformatie Externe Fondsen Postbus 20014 2500 EA 's-Gravenhage Tel. (070) 37 89 911 Fax (070) 34 75 778</p>	<p>CESKOSLOVENSKO</p> <p>NIS Havlickova 22 13000 Praha 3 Tel. (02) 235 84 46 Fax 42-2-264775</p>	<p>RUSSIA</p> <p>CCEC (Centre for Cooperation with the European Communities) 9, Prospekt 60-let Otkryabria 117312 Moscow Tel. 007 095 135 52 87 Fax 007 095 420 21 44</p>
<p>PORTUGAL</p> <p>Imprensa Nacional Casa da Moeda, EP Rua D. Francisco Manuel de Melo, 5 P-1092 Lisboa Codex Tel. (01) 69 34 14</p> <p>Distribuidora de Livros Bertrand, Lda Grupo Bertrand, SA Rua das Terras dos Vales, 4-A Apartado 37 P-2700 Amadora Codex Tel. (01) 49 59 050 Telex 15798 BERDIS Fax 49 80 255</p>	<p>UNITED KINGDOM</p> <p>HMSO Books (PC 16) HMSO Publications Centre 51 Nine Elms Lane London SW8 5DR Tel. (071) 873 2000 Fax GFS 873 8463 Telex 28 71 138</p>	<p>MAGYARORSZÁG</p> <p>Euro-Info-Service B.T. Ráddy u. 24/B H-1092 Budapest Tel. (1) 36 1 118 Fax (1) 36 1 72 83</p>	<p>ISRAEL</p> <p>ROY International PO Box 13056 41 Mishmar Hayarden Street Tel Aviv 59865 Tel. 00972 3 496 108 Fax 00972 3 544 60 39</p>
<p>ÖSTERREICH</p> <p>Manz'sche Verlags- und Universitätsbuchhandlung Kohlmarkt 16 A-1014 Wien Tel. (0222) 531 61-0 Telex 112 500 BOX A Fax (0222) 531 61-39</p>	<p>CYPRUS</p> <p>Cyprus Chamber of Commerce and Industry Chamber Building 38 Grivas Digenias Ave 3 Deligiorgis Street PO Box 1455 Nicosia Tel. (2) 449500/462312 Fax (2) 458630</p>	<p>POLSKA</p> <p>Business Foundation ul. Krucza 38/42 00-512 Warszawa Tel. (22) 21 99 93, 626-28-82 International Fax&Phone (0-39) 12-00-77</p>	<p>SINGAPORE</p> <p>Legal Library Services Ltd STK Agency Robinson Road PO Box 1817 Singapore 9036</p>
<p>TURKIYE</p> <p>Pres Gazete Kitap Dergi Pazarlama Dağıtım Ticaret ve sanayi AŞ Naribahçe Sokak N. 15 İstanbul-Çağaloğlu Tel. (1) 520 92 96 - 528 55 66 Fax 520 64 57 Telex 23822 DSV0-TR</p>	<p>OTHER COUNTRIES</p> <p>ANDERE LÄNDER</p> <p>Office des publications officielles des Communautés européennes 2, rue Mercier L-2985 Luxembourg Tél. 499 28 1 Télex PUBOF LU 1324 D Fax 48 85 73/48 68 17</p>		

Price (excluding VAT) in Luxembourg: ECU 8

ISBN 92-826-4619-X



OFFICE FOR OFFICIAL PUBLICATIONS
OF THE EUROPEAN COMMUNITIES

L-2985 Luxembourg



9 789282 646199 >
