

EXCISE DUTY TABLES

Situation at 1.1.1994

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EUROPEAN
COMMISSION

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EUROPEAN COMMISSION

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Situation at 1-1-1994

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

EXCISE DUTY TABLES

SITUATION at 01-01-1994

INTRODUCTORY NOTE

In collaboration with the Member States the European Commission has established the "Excise duty rates tables" showing rates in force in the Member States of the EC on 1 January 1994.

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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MINERAL OILS

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I

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 1-10-1993 (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	41.3455 BFR	59.00 BFR	1.43	20.5				de 50.00 BFR	1.22	20.5				20.5
Denmark	7.71643 DKR							à 58.00 BFR	1.40	20.5	0.5 à 2.8%	0.00 DKR	0.00	25
								de 16.36 DKR	2.12	25				
								à 22.72 DKR	2.94					
		<= 11° Plato	249.95 DKR	32.39	25									
		>11°.<=14° Plato	321.80 DKR	41.70										
		>14°.<=18° Plato	429.00 DKR	55.60										
		>18°.<=22° Plato	475.00 DKR	61.56										
		>22° ,par degré	25.00 DKR	3.24										
Germany	1.90933 DM	1.54 DM	0.81	15				de 0.77 DM	0.40	15				
								à 1.5375 DM	0.81	15				
Greece	274.904 DRA	240.00 DRA	0.87	18										
Spain	154.073 PTA	116.00 PTA	0.75	15							0.5 à 1.2%	0.00 PTA	0.00	15
											1.2 à 2.8%	350.00 PTA	2.27	15
France	6.65763 FF			18.6	12.50 FF	1.88	18.6				0.5 à 2.8%	6.25 FF	0.94	18.6
Ireland	0.815414 IRL	6.93 IRL	8.50	21										
Italy	1857.14 LIT	2710.00 LIT	1.46	9										
Luxer	41.3455 LFR	32.00 LFR	0.77	15				de 16.00 LFR	0.39	15				
								à 18.00 LFR	0.44	15				

ALCOHOLIC BEVERAGES

Situation 1-1-1994

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 1-10-1993 (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	2.14447 HFL												
		<=7° Plato	25.00 HFL	11.66	17.5			92.5% du taux	17.5				
		>7° <=11° Plato	32.85 HFL	15.32	17.5			92.5% du taux					
		>11° <=15° Plato	43.80 HFL	20.42	17.5			92.5% du taux					
		>15° Plato	54.75 HFL	25.53	17.5			92.5% du taux					
1-4-1994		<=7° Plato	20.00 HFL	9.33	17.5			92.5% du taux	17.5				
		>7° <=11° Plato	35.20 HFL	16.41	17.5			92.5% du taux					
		>11° <=15° Plato	46.90 HFL	21.87	17.5			92.5% du taux					
		>15° Plato	58.65 HFL	27.35	17.5			92.5% du taux					
Portugal	196.425 ESC									0.5 à 2.8%	1060.00 ESC	5.40	16
		>=2.8° <= 8.0° Plato	1325.00 ESC	6.75	16								
		> 8.0° <=11.0° Plato	2120.00 ESC	10.79	16								
		>11.0° <=13.0° Plato	2650.00 ESC	13.49	16								
		>13.0° <=15.0° Plato	3180.00 ESC	16.19	16								
		>15.0° Plato	3710.00 ESC	18.89	16								
United Kingdom	0.779574 UKL				17.5	10.45 UKL	13.40	17.5		0.5 à 1.2%	0.00 UKL	0.00	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 (1.21 ECU)	
	not more than 25000 hl	52.00 BFR (1.26 ECU)	
	not more than 50000 hl	54.00 BFR (1.31 ECU)	
	not more than 75000 hl	56.00 BFR (1.35 ECU)	
	not more than 200000 hl	58.00 BFR (1.40 ECU)	
-Denmark	: annual production:	excise duty	
	not more than 3700 hl	70.00 DKR (9.07 ECU)	
	not more than 20000 hl	18.00 DKR - 70.00 DKR (2.33 - 9.07 ECU)	
	not more than 50000 hl	15.00 DKR - 18.00 DKR (1.94 - 2.33 ECU)	
	not more than 100000 hl	10.00 DKR - 15.00 DKR (1.30 - 1.94 ECU)	
	not more than 200000 hl	0.00 DKR - 10.00 DKR (0.00 - 1.30 ECU)	
-Germany	:annual production of:	< 5000 hl	0.77 DM (0.40 ECU/hl degree Plato)
	>= 5000 hl and < 10000 hl		50% of the standard rate
	>= 10000 hl and < 20000 hl		60% of the standard rate
	>= 20000 hl and < 40000 hl		70% of the standard rate
	>= 40000 hl and <200000 hl		75% of the standard rate
-Luxemburg	: annual production:	excise duty	
	not more than 50000 hl	16.00 LFR (0.39 ECU)	
	not more than 75000 hl	18.00 LFR (0.44 ECU)	
	not more than 200000 hl	18.00 LFR	

ALCOHOLIC BEVERAGES

- Situation 1-1-1994

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 1-10-1993 (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	41.3455 BFR	1471.00 BFR	35.58	20.5	5149.00 BFR	124.54	20.5							
Denmark	7.71643 DKR	655.00 DKR	84.88	25	985.00 DKR	127.65	25	still	420.00 DKR	54.43	25	985.00 DKR	127.65	25
								sparkling	750.00 DKR	97.20	25			
Germany	1.90933 DM	0.00 DM	0.00	15	266.00 DM	139.32	15							
Greece	274.904 DRA	0.00 DRA	0.00	8	0.00 DRA	0.00	18							
Spain	154.073 PTA	0.00 PTA	0.00	15	0.00 PTA	0.00	15		0.00 PTA	0.00	15	0.00 PTA	0.00	15
France	6.65763 FF	22.00 FF	3.30	18.6	54.80 FF	8.23	18.6							
Ireland	0.815414 IRL	204.00 IRL	250.18	21	408.00 IRL	500.36	21	<5.5%	68.00 IRL	83.39	21	296.00 IRL	363.01	21
Italy	1857.14 LIT	0.00 LIT	0.00	9	0.00 LIT	0.00	19							
Luxemburg	41.3455 LFR	<13%vol 0.00 LFR	0.00	12	0.00 LFR	0.00	15							
		>=13%vol 0.00 LFR	0.00	15										
Netherlands	2.14447 HFL	107.50 HFL	50.13	17.5	366.50 HFL	170.90	17.5	still	53.75 HFL	25.06	17.5	187.00 HFL	87.20	17.5
								sparkling	69.50 HFL	32.40	17.5			
Portugal	196.425 ESC	0.00 ESC	0.00	16	0.00 ESC	0.00	16							
United Kingdom	0.779574 UKL	134.77 UKL	172.88	17.5	222.55 UKL	285.48	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 1-1-1994

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 1-10-1993 (Art.9)	Excise duty			VAT %	Excise duty			VAT %	Excise duty		VAT %
		Nat.currency	in Ecu			Nat.currency	in Ecu			Nat.currency	in Ecu	
Belgium	41.3455 BFR	1471.00 BFR	35.58	20.5	5149.00 BFR	124.54	20.5			0.00 BFR	0.00	20.5
Denmark	7.71643 DKR	655.00 DKR	84.88	25	985.00 DKR	127.65	25	still		420.00 DKR	54.43	25
								sparkling		750.00 DKR	97.20	25
Germany	1.90933 DM									53.00 DM	27.76	15
Greece	274.904 DRA	0.00 DRA	0.00	18	0.00 DRA	0.00	18			0.00 DRA	0.00	18
Spain	154.073 PTA	0.00 PTA	0.00	15	0.00 PTA	0.00	15			0.00 PTA	0.00	15
France	6.65763 FF	22.00 FF	3.30	18.6	22.00 FF	3.30	18.6					
Ireland	0.815414 IRL	204.00 IRL	250.18	21	408.00 IRL	500.36	21		1)	30.67 IRL	37.61	21
									2)	132.73 IRL	162.76	21
Italy	1857.14 LIT											
Luxemburg	41.3455 LFR	0.00 LFR	0.00	15	0.00 LFR	0.00	15			0.00 LFR	0.00	15
Netherlands	2.14447 HFL	107.50 HFL	50.13	17.5	366.50 HFL	170.90	17.5	still		53.75 HFL	25.05	17.5
								sparkling		69.50 HFL	32.41	17.5
Portugal	196.425 ESC	0.00 ESC	0.00	16	0.00 ESC	0.00	16			0.00 ESC	0.00	16
United Kingdom	0.779574 UKL							cider		22.82 UKL	29.27	17.5

Ireland : reduced rates : 1) not exceeding 6% vol.
2) exceeding 6% vol but not exceeding 8.7% vol.

ALCOHOLIC BEVERAGES

- Situation 1-1-1994

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 1-10-1993 (Art.9)	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		Nat.currency	in Ecu		Nat.currency	in Ecu		Nat.currency	in Ecu	
Belgium	41.3455 BFR	2700.00 BFR	65.30	20.5	1900.00 BFR	45.95	20.5			
Denmark	7.71643 DKR	985.00 DKR	127.65	25	655.00 DKR	84.88	25			
Germany	1.90933 DM	100.00 DM	52.37	15						
Greece	274.904 DRA	12371.00 DRA	45.00	18				6185.00 DRA	22.50	18
Spain	154.073 PTA	6934.00 PTA	45.00	15						
France	6.65763 FF	1400.00 FF	210.29	18.6				350.00 FF	52.57	18.6
Ireland	0.815414 IRL	296.00 IRL	363.01	21						
Italy	1857.14 LIT	84000.00 LIT	45.23	9						
Luxemburg	41.3455 LFR	<15% vol >15% vol	1900.00 LFR 2700.00 LFR	46.95 65.30	15 15					
Netherlands	2.14447 HFL	still sparkling	187.00 HFL 366.50 HFL	87.20 170.90	17.5 17.5	132.75 HFL	61.90	17.5		
Portugal	196.425 ESC		8000.00 ESC	40.73	16					
United Kingdom	0.779574 UKL		207.33 UKL	265.95	17.5	132.26 UKL	169.66	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 (=124.54 ECU)

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 1-10-1993 (Art.9)	Excise duty			VAT %	Excise duty			VAT %	Excise duty			VAT %	
		Nat.currency	in Ecu			Nat.currency	in Ecu			Nat.currency	in Ecu			Nat.currency
Belgium	41.3455	BFR	63500.00	BFR	1535.84									
Denmark	7.71643	DKR	27860.00	DKR	3610.48									
			14300.00	DKR										
			+37.5% of the wholesale price excl.VAT											
Germany	1.90933	DM	2550.00	DM	1335.55									
										"Kernobst"	2175.00	DM	1139.14	15
										"Steinobst"	2000.00	DM	1047.49	15
Greece	274.904	DRA	151197.00	DRA	550.00									
			* 75599.00	DRA	275.00									
Spain	154.073	PTA	84741.00	PTA	550.01						74179.00	PTA	481.26	15
France	6.65763	FF	9060.00	FF	1360.84									
Ireland	0.815414	IRL	2008.50	IRL	2463.17									
Italy	1857.14	LIT	1022000.00	LIT	550.31									
			1146600.00	LIT	617.40									
Luxemburg	41.3455	LFR	42000.00	LFR	1015.83									
Netherlands	2.14447	HFL	3178.00	HFL	1418.95									
Portugal	196.425	ESC	134800.00	ESC	686.27									
United Kingdom	0.779574	UKL	1981.00	UKL	2541.13									

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% (i.e. 275.00 Ecu or 75599.00 DRA/ hl ethyl alcohol) against the rate applicable for the rest of Greece.
- France : Contribution to the benefit of the National Sickness Insurance scheme, at the rate of 8.40 FF per litre (840 FF/hl (=126.17 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.

II

MINERAL OILS

Mineral oils - Situation 1-1-1994

		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 1-10-1993 (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	41.3455	BFR	18950.00	BFR	458.33	20.5	16200.00	BFR	391.82	20.5	11700.00	BFR	282.98	20.5	750.00	BFR	18.14	20.5	*) 210.00	BFR	5.08	20.5
Denmark	7.71643	DKR	3074.00	DKR	398.37	25	2430.00	DKR	314.91	25	2028.00	DKR	262.82	25	2028.00	DKR	262.82	25	1749.00	DKR	226.66	25
Germany	1.90933	DM	1080.00	DM	565.64	15	980.00	DM	513.27	15	620.00	DM	324.72	15	80.00	DM	41.90	15	80.00	DM	41.90	15
Greece	274.904	DRA	119000.00	DRA	432.88	18	114000.00	DRA	414.69	18	68000.00	DRA	247.36	18	68000.00	DRA	247.36	18	39000.00	DRA	141.87	18
Spain	154.073	PTA	60500.00	PTA	392.67	15	55500.00	PTA	360.22	15	40300.00	PTA	261.56	15	11800.00	PTA	76.59	15	11800.00	PTA	76.59	15
France	6.65763	FF	3548.20	FF	532.98	18.6	3181.20	FF	477.83	18.6	2020.60	FF	303.50	18.6	465.20	FF	69.87	18.6	465.20	FF	69.87	18.6
11-1-1994			3630.00	FF	545.24	18.6	3295.00	FF	494.92	18.6	2202.20	FF	315.76	18.6	475.90	FF	71.48	18.6	475.90	FF	71.48	18.6
Ireland	0.815414	IRL	287.00	IRL	351.97	21	261.40	IRL	320.57	21	223.10	IRL	273.60	21	37.30	IRL	45.74	12.5	37.30	IRL	45.74	12.5
Italy	1857.14	LIT	1019050.00	LIT	548.72	19	911040.00	LIT	490.56	19	676040.00	LIT	364.02	19	187686.00	LIT	101.06	19	676040.00	LIT	364.02	19
Luxemburg	41.3455	LFR	14360.00	LFR	347.32	15	12260.00	LFR	296.53	12	9500.00	LFR	229.77	15	750.00	LFR	18.14	15	*) 210.00	LFR	5.08	12
7-3-1994											9750.00	LFR	235.82	15								
Netherlands	2.14447	HFL	1219.30	HFL	568.58	17.5	1081.50	HFL	504.32	17.5	635.20	HFL	296.20	17.5	102.60	HFL	47.84	17.5	102.60	HFL	47.84	17.5
Portugal	196.425	ESC	94000.00	ESC	478.55	16	82000.00	ESC	417.46	16	58000.00	ESC	295.28	5	58000.00	ESC	295.28	5				
7-1-1994							87000.00	ESC	442.92	16												
1-2-1994			95000.00	ESC	483.65	16	88000.00	ESC	448.01	16	59000.00	ESC	300.37	5	59000.00	ESC	295.28	5				
1-3-1994			94000.00	ESC	478.55	16	87000.00	ESC	442.92	16												
1-4-1994											60000.00	ESC	305.46	5								
United-Kingdom	0.779574	UKL	331.40	UKL	392.27	17.5	283.20	UKL	363.28	17.5	277.00	UKL	355.32	17.5	16.40	UKL	21.04	17.5	16.40	UKL	21.04	17.5

Remarks : see page 10

Mineral oils - Situation 1-1-1994

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 : Diesel and kerosene: DKR 268.00 (34.73 ECU)
 LPG : DKR 30.00 (3.89 ECU)
 Heavy fuel oil : DKR 320.00 (41.47 ECU)

The lower rate for heating gas oil, LPG and kerosene is applied by industry from 1-1-1993

Diesel and kerosene for heating purposes: DKR 134.00 (17.36 ECU)

LPG for heating purposes : DKR 15.00 (1.94 ECU)

Heavy fuel oil : DKR 160.00 (30.73 ECU)

: LPG rate per 1000 litres = 1340.00 DKR = 2479.00 per 1000 kg (* 1.85)

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

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)

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

:-Heating gas and heavy fuel oil (page 12): VAT rate of 17.5% applies for non domestic use;
 domestic use is charged at a VAT rate of 8% for deliveries of less than 2300 litres.

: page 9 and 11: VAT rate applicable on :

- a) Gas oil for industrial/commercial uses and as heating gas oil : 8% for deliveries of less than 2300 litres
- b) Liquid petrol gas and methane for industrial/commercial uses and for heating purposes : 8% for deliveries of less than 2300 litres
- c) Kerosene (page 12) for industrial/commercial uses and for heating purposes : 8% for deliveries of less than 2300 litres

Mineral oils - Situation 1-1-1994

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 1-10-1993 (Art.11)	Excise duty			VAT %	Excise duty			VAT %	Excise duty		
		Nat.currency	in Ecu			Nat.currency	in Ecu			Nat.currency	in Ecu	
Belgium	41.3455 BFR	0.00 BFR	0.00	20.5	1500.00 BFR	36.28	20.5	0.00 BFR	0.00	20.5		
Denmark	7.71643 DKR	2479.00 DKR	321.20	25	2479.00 DKR	321.20	25	425.50 DKR	55.14	25		
Germany	1.90933 DM	612.50 DM	320.79	15				50.00 DM	26.19	15		
Greece	274.904 DRA	26000.00 DRA	94.58	18	100.00 DRA	0.36	18	4000.00 DRA	14.55	18		
Spain	154.073 PTA	118800.00 PTA	771.06	15	8600.00 PTA	55.82	15	1100.00 PTA	7.14	15		
France	6.65763 FF	2361.30 FF	354.68	18.6	592.20 FF	88.95	18.6	0.00 FF	0.00	18.6		
11-1-1994		2415.60 FF	362.83	18.6								
Ireland	0.815414 IRL	105.00 IRL	128.77	16	34.60 IRL	42.43	12.5	34.60 IRL	42.43	12.5		
Italy LPG	1857.14 LIT	515240.00 LIT	277.44	19	225256.00 LIT	121.83	19	282820.00 LIT	152.29	19		
methane					296.00 LIT	0.16	19					
Luxemburg	41.3455 LFR	4100.00 LFR	99.16	6	1500.00 LFR	36.28	6	0.00 LFR	0.00	6		
Netherlands	2.14447 HFL	0.00 HFL	0.00	17.5	0.00 HFL	0.00	17.5	0.00 HFL	0.00	17.5		
16-2-1994		78.72 HFL	36.71	17.5	0.00 HFL	0.00	17.5	0.00 HFL	0.00	17.5		
Portugal	196.425 ESC	27800.00 ESC	141.53	16	27800.00 ESC	141.53	16	0.00 ESC	0.00	16		
United-Kingdom	0.779574 UKL	306.55 UKL	393.22	17.5	0.00 UKL	0.00	17.5	0.00 UKL	0.00	17.5		

Remarks : see page 10

Mineral oils - Situation 1-1-1994

		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 1-10-1993 (Art.11)	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	41.3455	BFR	<= 1% soufre	250.00 BFR	6.05	20.5	18950.00 BFR	458.33	20.5	750.00 BFR	18.14	20.5	0.00 BFR	0.00	20.5
			> 1% soufre	750.00 BFR	18.14	20.5									
Denmark	7.71643	DKR		1980.00 DKR	256.60	25	2028.00 DKR	262.82	25	2028.00 DKR	262.82	25	1748.00 DKR	226.53	25
Germany	1.90933	DM	heating purposes	30.00 DM	15.71	15	980.00 DM	513.27	15						
			electricity generation	55.00 DM	28.81	15									
Greece	274.904	DRA		12000.00 DRA	43.65	18	68000.00 DRA	247.36	18	68000.00 DRA	247.36	18	6000.00 DRA	21.83	18
Spain	154.073	PTA		2003.00 PTA	13.00	15	43600.00 PTA	282.98	15	21600.00 PTA	140.19	15	0.00 PTA	0.00	15
France	6.65763	FF	HTS: >2% sulphur	140.10 FF	21.04	18.6	2020.00 FF	303.50	18.6	132.70 FF	19.93	18.6	465.20 FF	69.92	18.6
		FF	BTS:<=2% sulphur	101.30 FF	15.22	18.6									
Ireland	0.815414	IRL		9.75 IRL	11.96	12.5	223.10 IRL	273.60	12.5	37.30 IRL	45.74	12.5	37.30 IRL	45.74	12.5
Italy	1857.14	LIT		90000.00 LIT	48.46	19	625620.00 LIT	336.87	19	187686.00 LIT	101.06	19	344550.00 LIT	185.53	19
Luxemburg	41.3455	LFR	<=1% sulphur	250.00 LFR	6.05	15	11900.00 LFR	287.82	15	750.00 LFR	18.14	15			
			> 1% sulphur	750.00 LFR	18.14	15									
Netherlands	2.14447	HFL		34.24 HFL	15.97	17.5	635.20 HFL	296.20	17.5	102.60 HFL	47.84	17.5	102.60 HFL	47.84	17.5
Portugal	196.425	ESC	<=1% sulphur	3000.00 ESC	15.27	5	30000.00 ESC	152.73	16	30000.00 ESC	152.73	5	30000.00 ESC	152.73	5
			others	11000.00 ESC	56.00	5									
1-3-1994				9000.00 ESC	45.82	5									
1-4-1994				7500.00 ESC	38.18	5									
1-5-1994				8500.00 ESC	43.27	5									
United-Kingdom	0.779574	UKL		11.60 UKL	14.88	17.5	277.00 UKL	355.32	17.5	0.00 UKL	0.00	17.5	0.00 UKL	0.00	17.5

Remarks : see page 10

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 = 5.03 Ecu/1000 kg
 - b) diesel and light fuel oil : 8.64 DM /1000 kg = 3.46 Ecu/1000 kg
 - c) heavy fuel oil : 7.50 DM /1000 kg = 3.93 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) 19.20 FF/1000 l (= 2.88 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 (= 7.27 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 01-01-1994:

	per 1000 litre				per 1000 kg		
	Petrol		Petroleum	Heating gasoil	Diesel	Heavy fuel oil	L.P.G and methane
	leaded	unleaded					
Excise duty 16-2-1994	1219.30 HFL	1081.50 HFL	102.60 HFL	102.60 HFL	635.20 HFL	34.24 HFL	-.-- HFL 36.71 HFL
"COVA"-levy	13.50 HFL	13.50 HFL	13.50 HFL	13.50 HFL	13.50 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	1256.90 HFL	1119.10 HFL	142.60 HFL	142.70 HFL	675.30 HFL	65.28 HFL	68.54 HFL
Total in Ecu	586.11 ECU	521.85 ECU	66.50 ECU	66.54 ECU	314.90 ECU	30.44 ECU	31.96 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 1-1-1994 is 31.83 HFL/1000 kg (14.84 ECU/1000 kg).
: From 16-2-1994: excise duty will be 78.72 HFL/1000 kg (= 36,71 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)

III

MANUFACTURED TOBACCO

Manufactured tobacco - Situation 1-1-1994

Cigarettes													
		Specific excise (1000 pieces)				Ad.valorem excise (as % of retail selling price)	VAT % (as % of retail selling price)	Excise Ad.valorem + VAT (as % of retail selling price)	Total tax (specific excise + Ad.valorem + VAT as % of retail selling price)	Current most popular price category per 1000 cigarettes		Total tax Yield (ECU per 1000 cigarettes)	overall minimum excise duty
		Nat.currency	in Ecu	(as % of retail selling price)	(as % of total taxation specific + Ad.valorem +VAT)					Nat.currency	in ECU		
		(1)	(2)	(TIRSP) (3)	(TIRSP) (4)	(TIRSP) (5)	(TIRSP) (6)	(TIRSP) (7)	(TIRSP) (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 1-10-1993												
Belgium	41.3455 BFR	357.00 BFR	8.63	7.76 %	10.38 %	50.00 %	17.01 %	67.01 %	74.77 %	4600.00 BFR	111.26	83.19	57.76 %
Denmark	7.71643 DKR	606.80 DKR	78.64	43.34 %	51.26 %	21.22 %	20.00 %	41.22 %	84.56 %	1400.00 DKR	181.43	153.42	64.56 %
Germany	1.90933 DM	83.00 DM	43.47	33.88 %	47.24 %	24.80 %	13.04 %	37.84 %	71.72 %	245.00 DM	128.32	92.03	58.68 %
Greece	274.904 DRA	727.50 DRA	2.65	3.23 %	4.50 %	53.39 %	15.25 %	68.64 %	71.88 %	22500.00 DRA	81.85	58.83	56.62 %
Spain	154.073 PTA	350.00 PTA	2.27	6.36 %	9.30 %	49.00 %	13.04 %	62.04 %	68.41 %	5500.00 PTA	35.70	24.42	55.36 %
France	6.65763 FF	29.06 FF	4.36	4.21 %	5.63 %	54.95 %	15.68 %	70.63 %	74.84 %	690.00 FF	103.64	77.57	59.16 %
Ireland	0.815414 IRL	50.59 IRL	62.04	40.96 %	54.51 %	16.86 %	17.36 %	34.22 %	75.18 %	123.50 IRL	151.46	113.86	57.82 %
Italy	1857.14 LIT	5290.00 LIT	2.85	3.65 %	5.00 %	53.35 %	15.97 %	69.32 %	72.97 %	145000.00 LIT	78.08	56.97	57.00 %
Luxemburg	41.3455 LFR	113.00 LFR	2.73	3.45 %	5.03 %	54.30 %	10.71 %	65.01 %	68.46 %	3280.00 LFR	79.33	54.31	57.75 %
Netherlands	2.14447 HFL	79.10 HFL	36.89	35.95 %	50.01 %	21.05 %	14.89 %	35.94 %	71.90 %	220.00 HFL	102.59	73.76	57.00 %
Portugal	196.425 ESC	1452.00 ESC	7.39	11.62 %	14.63 %	54.00 %	13.79 %	67.79 %	79.41 %	12500.00 ESC	63.64	50.53	65.62 %
1-4-1994		1452.00 ESC	7.39	11.17 %	13.80 %	56.00 %	13.79 %	69.79 %	80.96 %	13000.00 ESC	66.18	53.58	67.17 %
United-Kingdom	0.779574 UKL	52.33 UKL	67.13	41.53 %	54.34 %	20.00 %	14.89 %	34.89 %	76.43 %	126.00 UKL	161.63	123.52	61.53 %
1-6-199-		52.33 UKL	67.13	41.20 %	54.15 %	20.00 %	14.89 %	34.89 %	76.10 %	127.00 UKL	162.91	123.97	61.20 %

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 manufacturers each of whose annual production does not exceed 500 tonnes.(Directive 92/79/EEC Art.3.2)

Manufactured tobacco - Situation 1-1-1994

Cigars and cigarillos

Minimum excise duty adopted by Council on 19-10-1992		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 or for 1000 items	
		Nat.currency (1)	in Ecu (2)				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	41.3455 BFR	---	BFR	10.00 %	17.01 %	27.01 %		
Denmark	7.71643 DKR	198.00	DKR	10.00 %	20.00 %	30.00 %		
Germany	1.90933 DM			5.00 %	13.04 %	18.04 %		
Greece	274.904 DRA			26.00 %	15.25 %	41.25 %		
Spain	154.073 PTA			10.00 %	13.04 %	23.04 %		
France	6.65763 FF			29.26 %	15.68 %	44.94 %		
Ireland	0.815414 IRL	78.098	IRL	---	17.36 %	17.36 %		
Italy	1857.14 LIT			23.00 %naturels	15.97 %	38.97 %		
Luxemburg	41.3455 LFR	---	LFR	46.00 %others	15.97 %	61.97 %		
Netherlands	2.14447 HFL			10.00 %cigars	10.71 %	20.71 %		
Portugal	196.425 ESC	---	ESC	5.00 %	14.89 %	19.89 %		
United-Kingdom	0.779574 UKL	77.58	UKL	26.21 %	13.79 %	40.00 %		
				---	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)

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 1-1-1994

		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))	(as % of retail selling price (TIRSP))	(as % of retail selling price (TIRSP))	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 1-10-1993 (Art.5)							
Belgium	41.3455 BFR	--- BFR		37.55 %	17.01 %	54.56 %		
Denmark	7.71643 DKR	275.00 DKR	35.64	--- %	20.00 %	20.00 %	< 1.5 mm	
		350.00 DKR	45.36	--- %	20.00 %	20.00 %	>= 1.5 mm	
Germany	1.90933 DM	30.21 DM	15.82	18.12 %	13.04 %	31.16 %		
Greece	274.904 DRA	--- DRA		57.50 %	15.25 %	72.75 %		
Spain	154.073 PTA	--- PTA		30.00 %	13.04 %	43.04 %		
France	6.65763 FF	--- FF		51.40 %	15.68 %	67.08 %		
Ireland	0.815414 IRL	65.903 IRL	80.82	--- %	17.36 %	17.36 %		
Italy	1857.14 LIT	--- LIT		54.00 %	15.97 %	69.97 %		
Luxemburg	41.3455 LFR	--- LFR		31.50 %	10.71 %	42.21 %		
Netherlands	2.14447 HFL	35.15 HFL	16.39	16.53 %	14.89 %	31.42 %		
Portugal	196.425 ESC	--- ESC		26.21 %	13.79 %	40.00 %		
1-4-1994		--- ESC		30.00 %	13.79 %	43.79 %		
United-Kingdom	0.779574 UKL	81.86 UKL	105.01	--- %	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 1-1-1994

		Other smoking tobaccos						
		Specific excise		Ad.valorem excise	VAT %	Excise ad-valorem+VAT	Overall minimum excise duty	
		Nat.currency	in Ecu	(as % of retail selling price (TIRSP))	(as % of retail selling price (TIRSP))	(as % of retail selling price (TIRSP))	expressed as a % or as an amount per kilogram	
		(1)	(2)	(3)	(4)	(5)	20 % of the retail selling price incl. all taxes (6)	15 ECU per kg (Art.3 of Directive 92/80)
Minimum excise duty adopted by Council on 19-10-1992		----						
Member State	Ecu at 1-10-1993 (Art.5)							
Belgium	41.3455 BFR			37.55 %	17.01 %	54.56 %		
Denmark	7.71643 DKR			-.-- %	20.00 %	20.00 %		
Germany	1.90933 DM	5.50 DM	2.88	22.00 %	13.04 %	35.04 %		
Greece	274.904 DRA			57.50 %	15.25 %	72.75 %		
Spain	154.073 PTA			20.00 %	13.04 %	33.04 %		
France				47.14 %	15.68 %	62.82 %		
Ireland		54.182 IRL	66.45	-.-- %	17.36 %	17.36 %		
Italy	1857.14 LIT			54.00 %	15.97 %	69.97 %		
Luxemburg	41.3455 LFR			31.50 %	10.71 %	42.21 %		
Netherlands	2.14447 HFL	35.15 HFL	16.39	16.53 %	14.89 %	31.42 %		
17-1-1994		35.65 HFL	17.09	16.10 %	14.89 %	30.99 %		
Portugal	196.425 ESC			26.21 %	13.79 %	40.00 %		
1-4-1994				30.00 %	13.79 %	43.79 %		
United-Kingdom	0.779574 UKL	34.26 UKL	43.95	-.-- %	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

IV

<p style="text-align: center;">GRAPHS I Tax incidence in the retail price</p>

ALCOHOLIC BEVERAGES

1) Beer per litre at 12° Plato	18
2) Still wine per litre	19
3) Sparkling wine per litre	20
4) Intermediate products per litre	21
5) Spirits per litre at 40%	22

MINERAL OILS

1) Leaded petrol per 1000 litres	23
2) Unleaded petrol per 1000 litres	24
3) Diesel per 1000 litres	25
4) Heating gas oil per 1000 litres	26
5) Heavy fuel oil per 1000 kg	27

MANUFACTURED TOBACCO

1) For 1000 cigarettes of the most current price category (situation 1-1-1994)	28
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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 1-1-1994 as notified to the Commission.

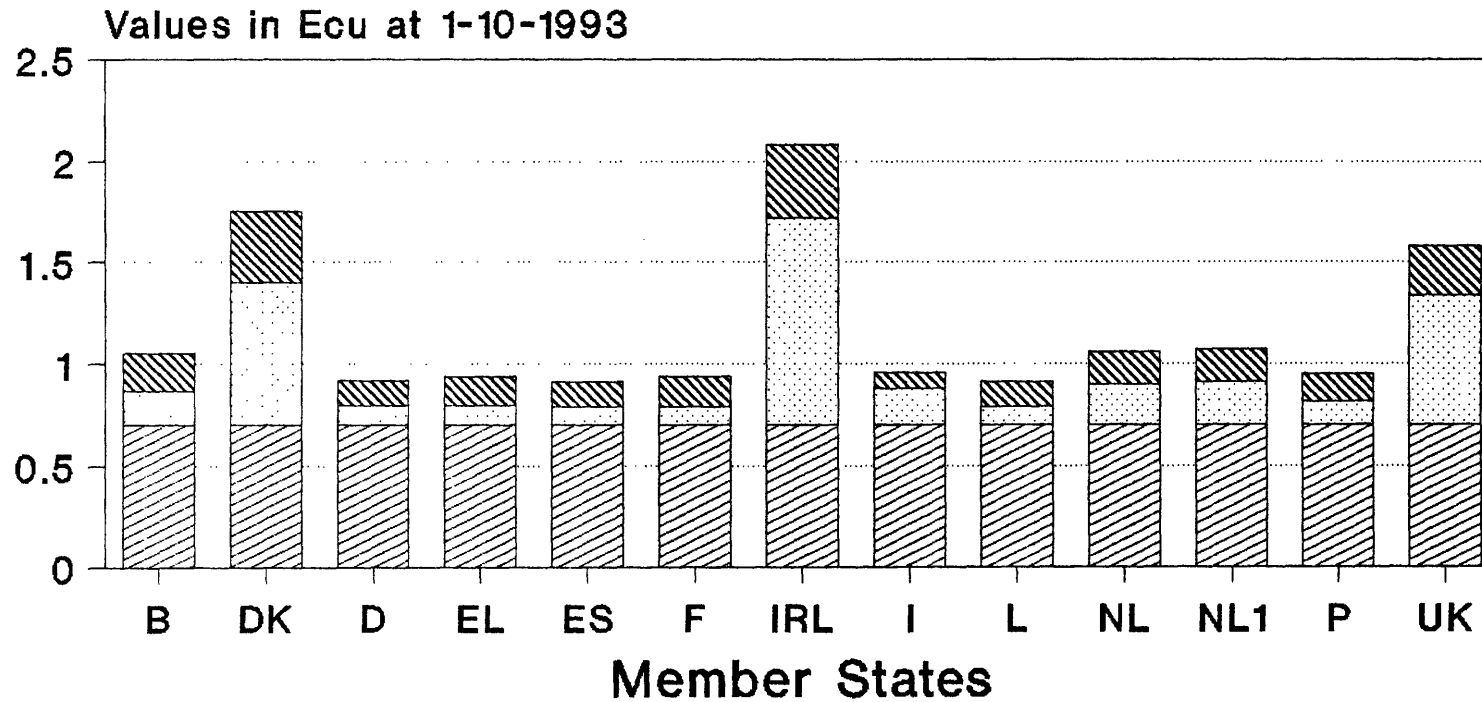
In the case of spirits, wine and beer, where a wide price range prevails, the assumed non-tax elements of prices are intended to be representative averages. These prices are based on the Statistical Office's Household Budget Survey. Prices in the Member States have been averaged to attempt to identify 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 1994.

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 1994.

TAX INCIDENCE IN THE RETAIL PRICE

BEER (per litre at 12*Plato)
situation 1-1-1994

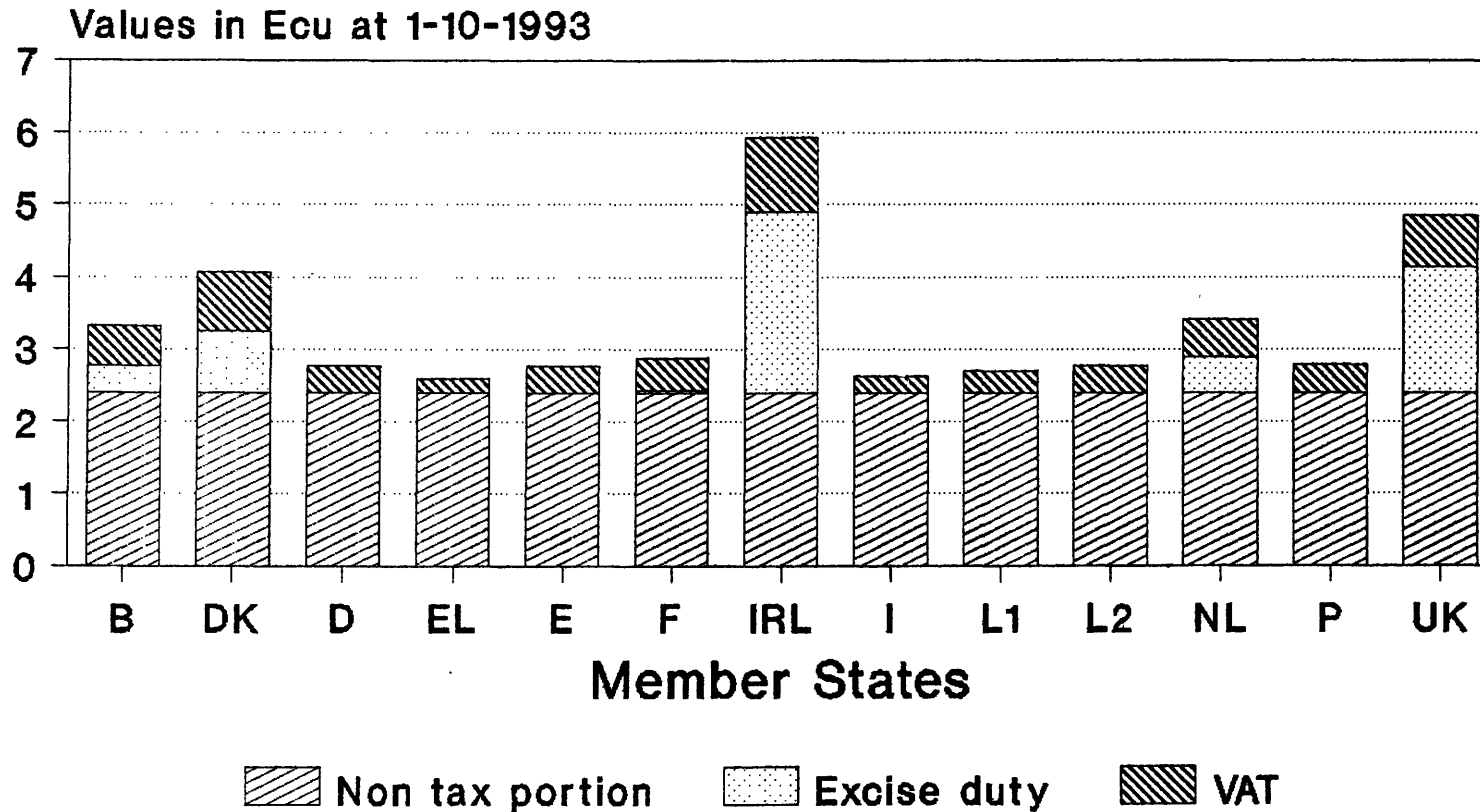


Non tax portion
 Excise duty
 VAT

Minimum rate : 0.748 ECU/hl/degree Plato
of finished product
1:1-4-1994

TAX INCIDENCE IN THE RETAIL PRICE

STILL WINE (per 1 litre)
situation 1-1-'94



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

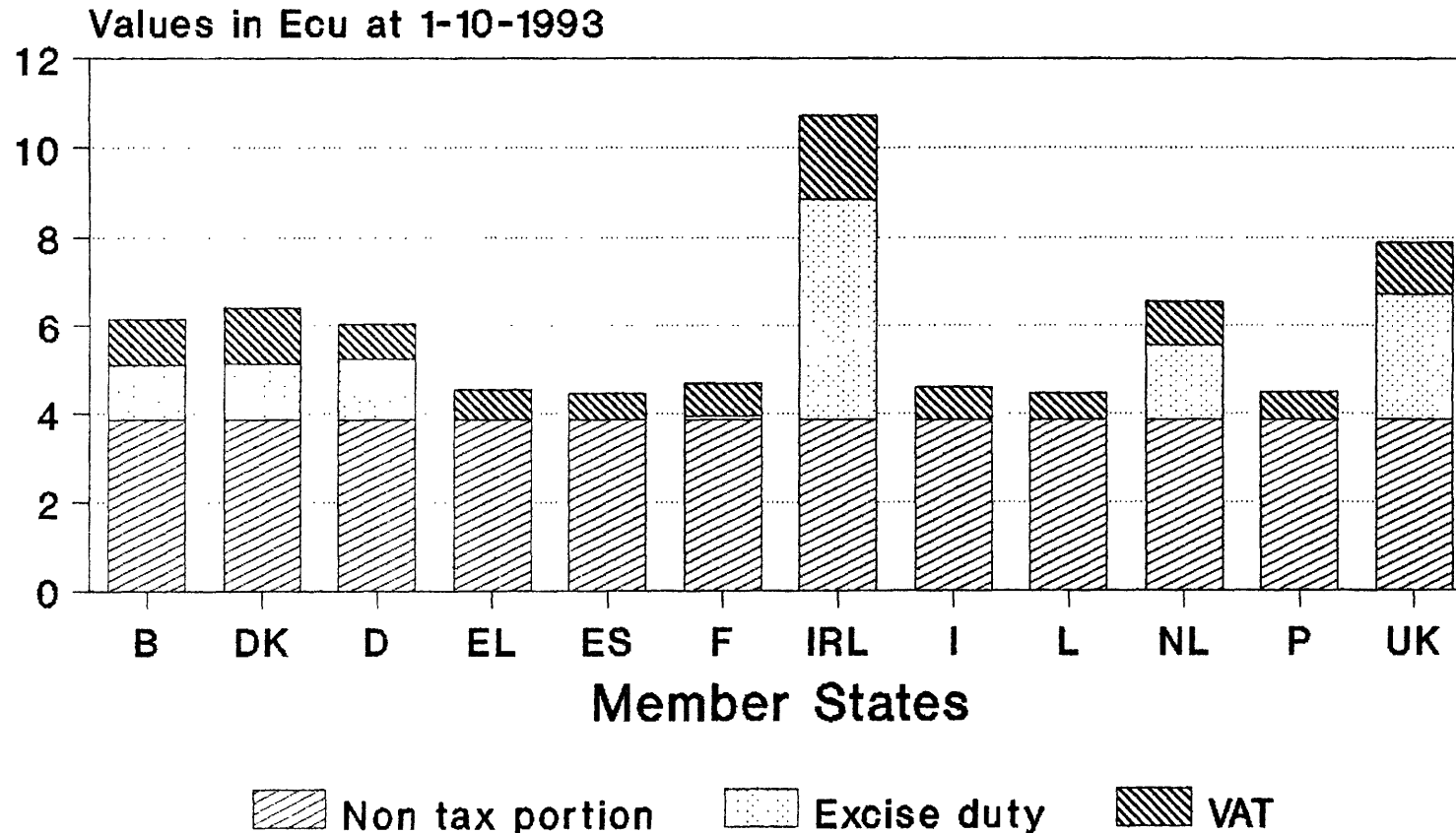
D-EL-ES-I-L-P: no excise duty

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

TAX INCIDENCE IN THE RETAIL PRICE

SPARKLING WINE (per litre)

situation 1-1-'94

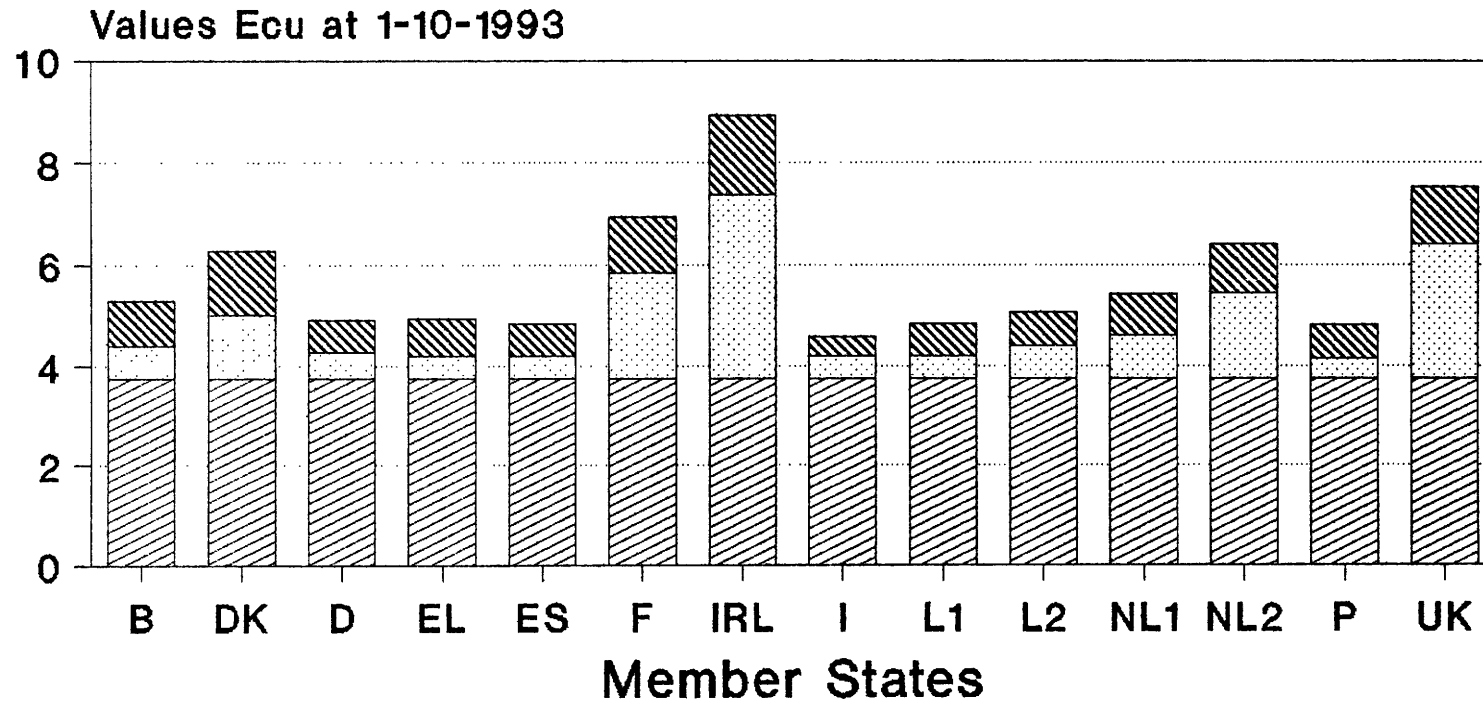


numum rate : 0 ECU/hectolitre
/ES/I/P no excise duty

TAX INCIDENCE IN THE RETAIL PRICE

Intermediate products (per litre)

Situation 1-1-1994



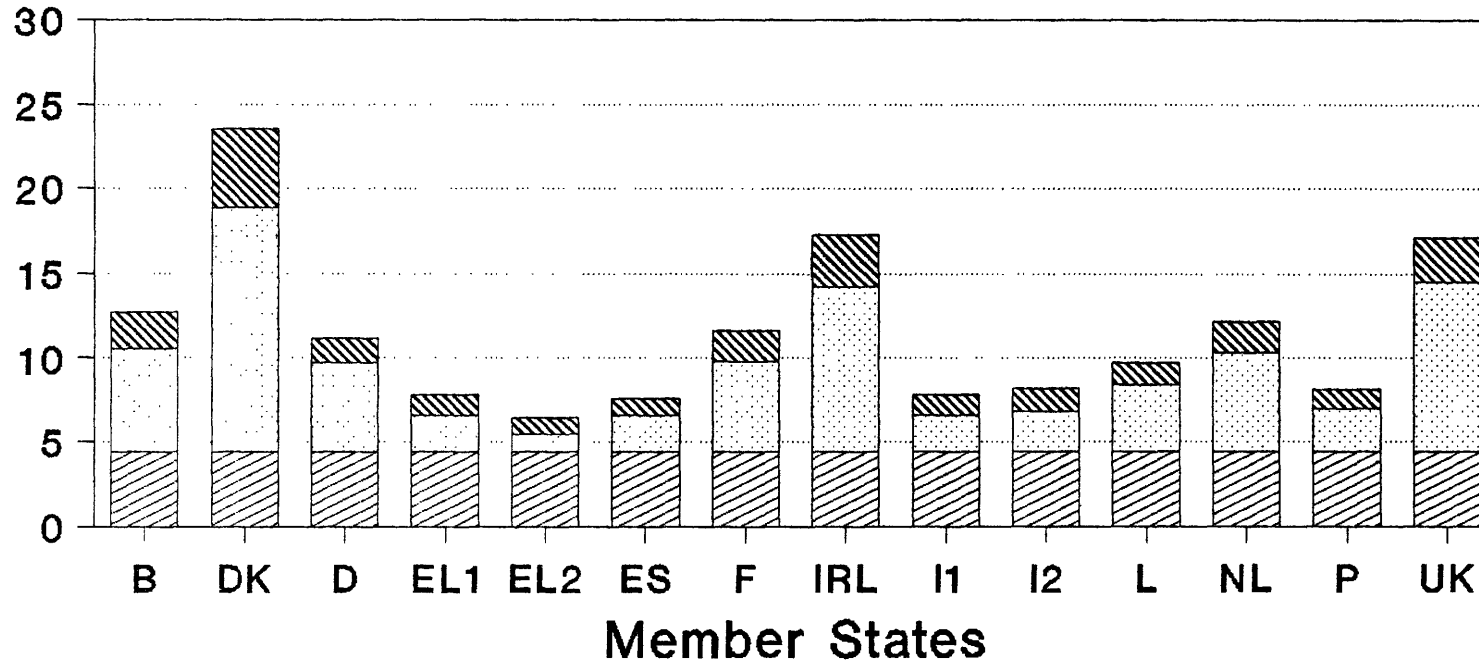
Non tax portion
 Excise duty
 VAT

L1: <15%; L2: >15 %
 NL1: Still; NL2: Sparkling
 Minimum rate: 45 ECU/hl

TAX INCIDENCE IN THE RETAIL PRICE

SPIRITS (per litre at 40%)
situation 1-1-1994

Values in Ecu at 1-10-1993



Non tax portion
 Excise duty
 VAT

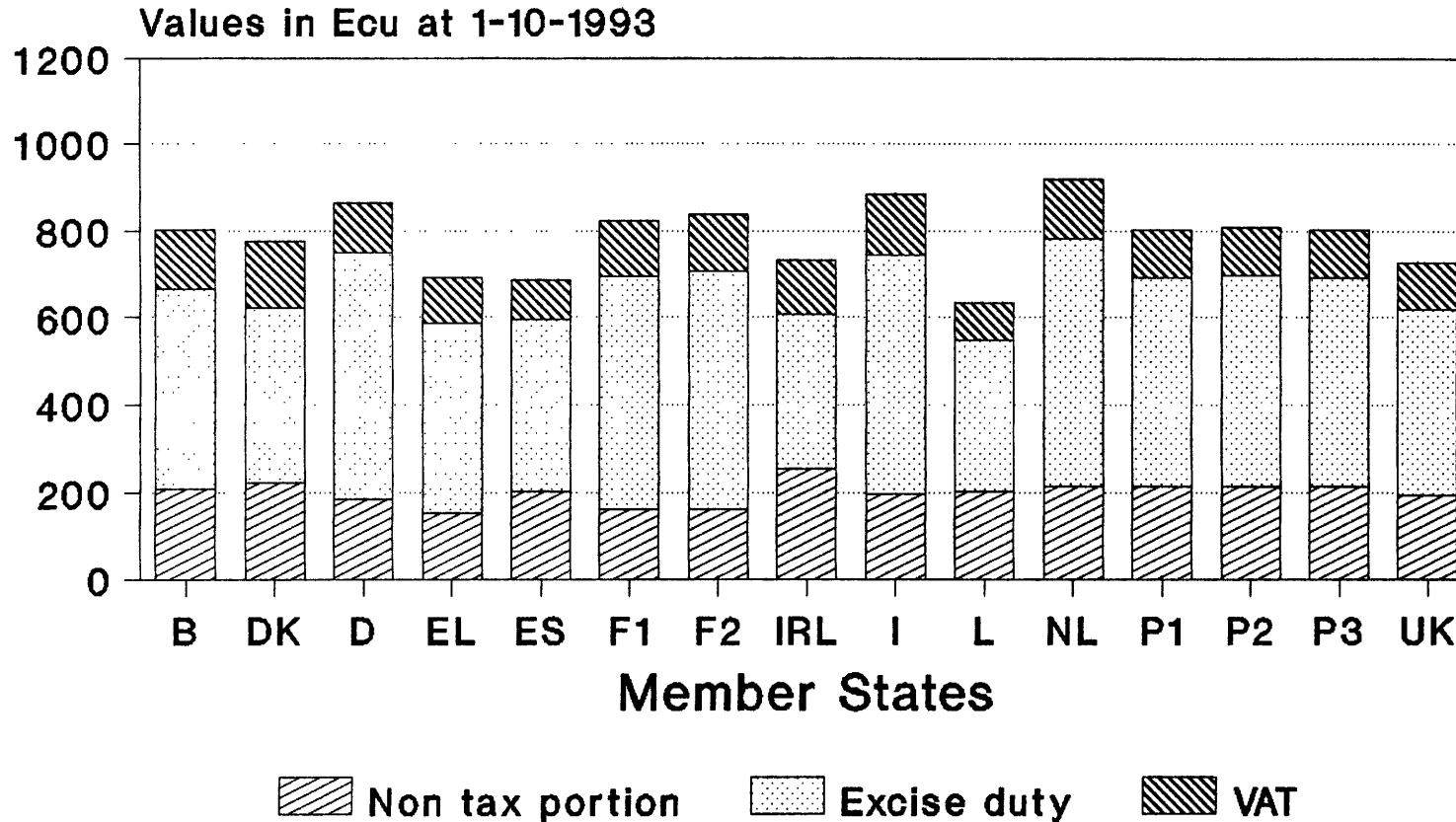
Minimum rate: 550 ECU/hl of pure alcohol

I1: alcohol produced from distillation
of wine

I2: synthetic alcohol; derived from sugar

EL2: OUZO

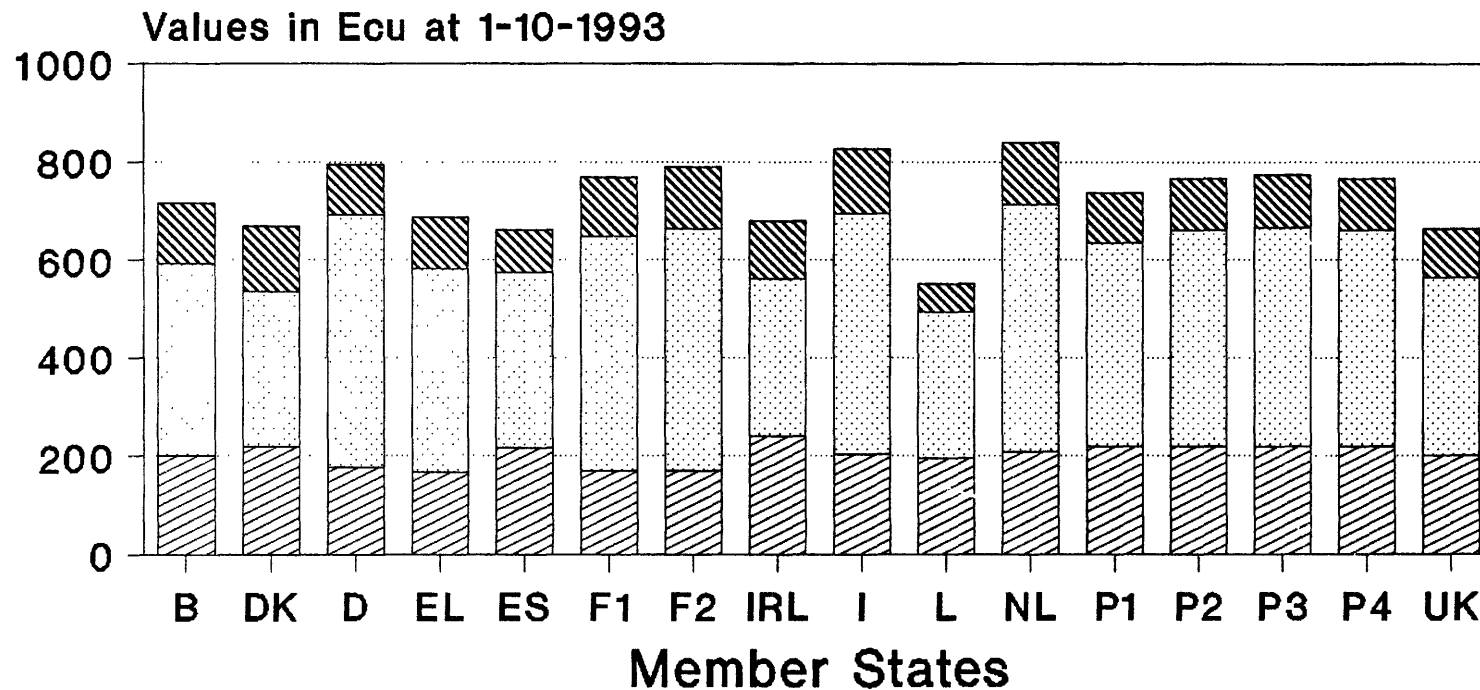
TAX INCIDENCE IN THE RETAIL PRICE LEADED PETROL (per 1000 litre) Situation 1-1-1994



Minimum rate : 337 ECU/1000 litres
 P1:1-1-1994; P2:1-2-'94; P3:1-3-'94

TAX INCIDENCE IN THE RETAIL PRICE UNLEADED PETROL

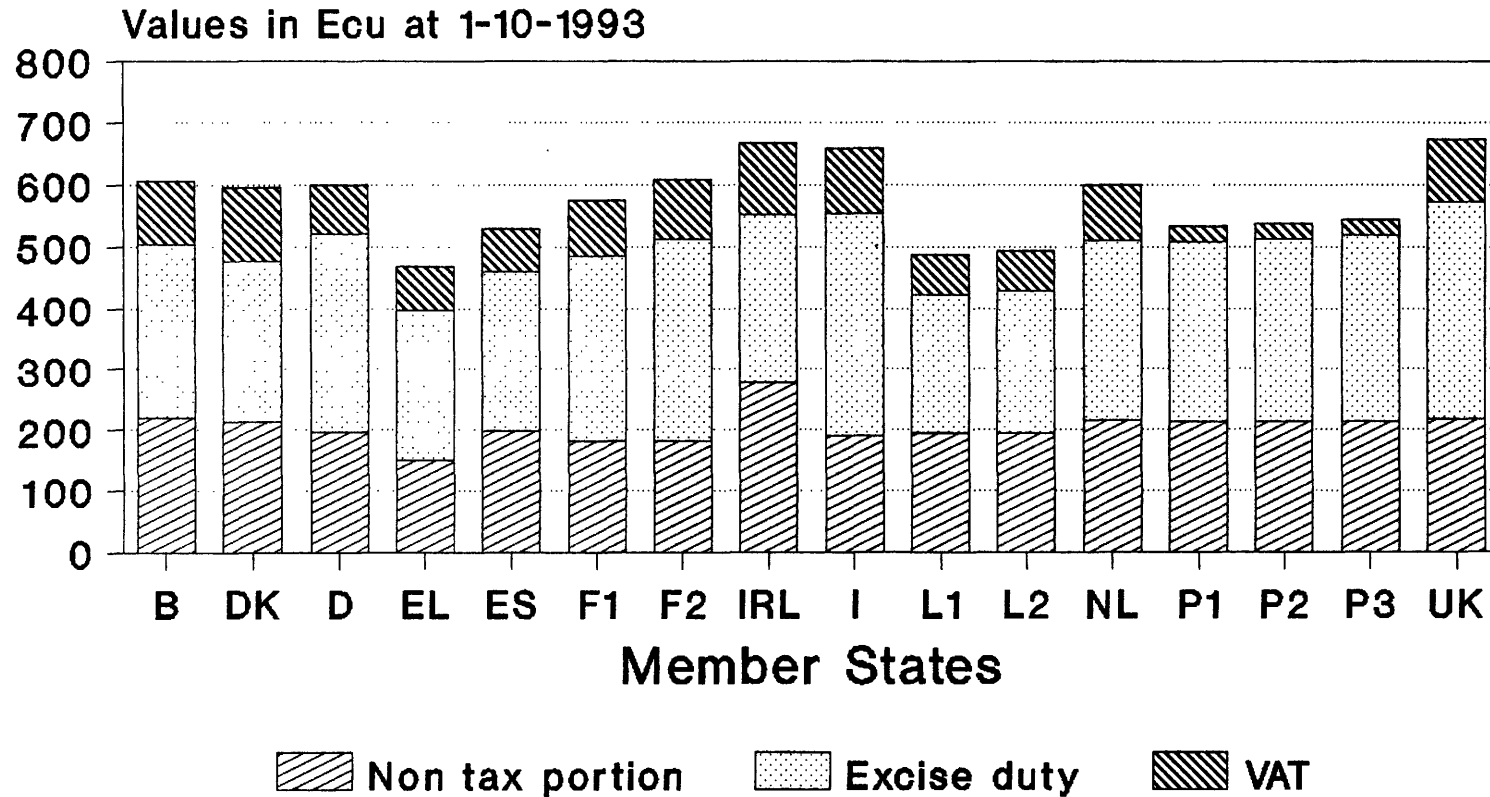
(per 1000 litre) Situation 1-1-1994



Non tax portion
 Excise duty
 VAT

Minimum rate : 287 ECU/1000 litres L: Minimum rate: 242 ECU/1000 litres 1993/1994
 F2: 11-1-'94; P2: 7-1-'94; P3: 1-2-'94
 P4: 1-3-'94

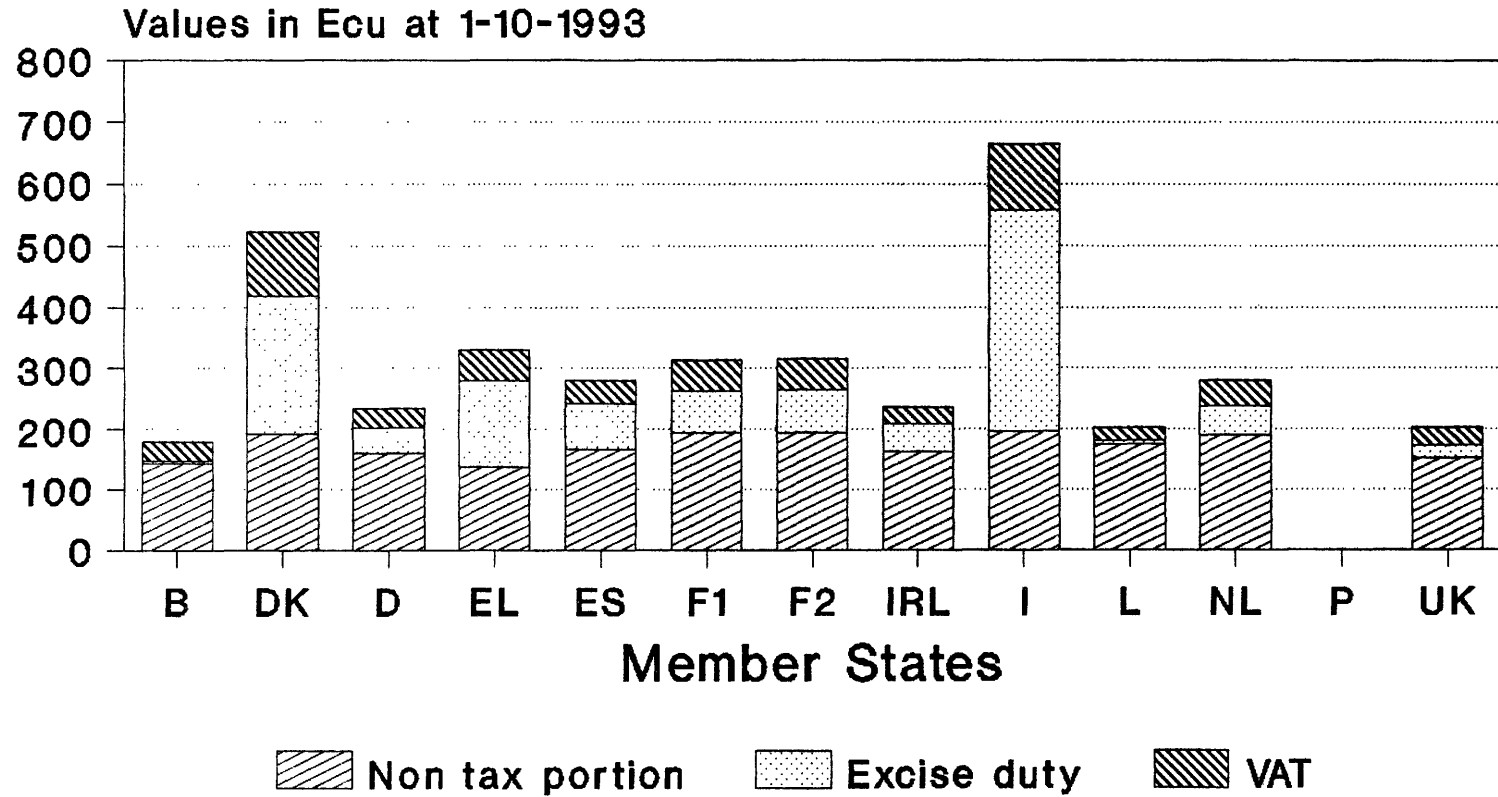
TAX INCIDENCE IN THE RETAIL PRICE DIESEL (per 1000 l) Situation 1-1-1994



Minimum rate: 245 ECU/1000 litres EI and L: minimum rate: 195 ECU/1000 litres 1993/1994
 F2: 11-1-'94; L2: 7-3-'94
 P2: 1-2-'94; P3: 1-4-'94

TAX INCIDENCE IN THE RETAIL PRICE HEATING GAS OIL

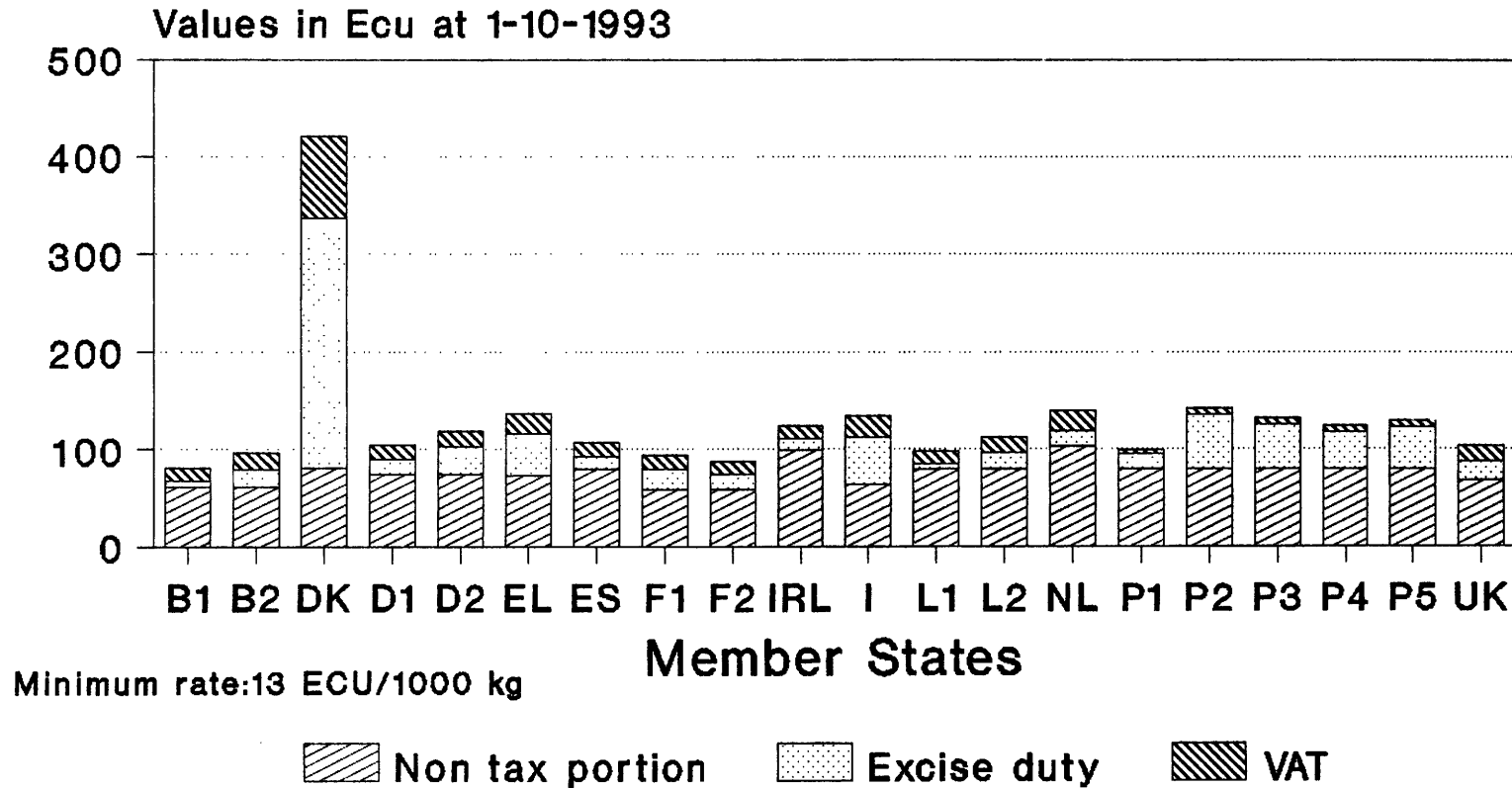
(per 1000 litres) Situation 1-1-'94



Minimum rate 18 ECU/1000 litres /
Monitoring charge of 5 ECU: B and L
From 1-1-'94

TAX INCIDENCE IN THE RETAIL PRICE HEAVY FULE OIL

(per 1000 kg) Situation 1-1-1994



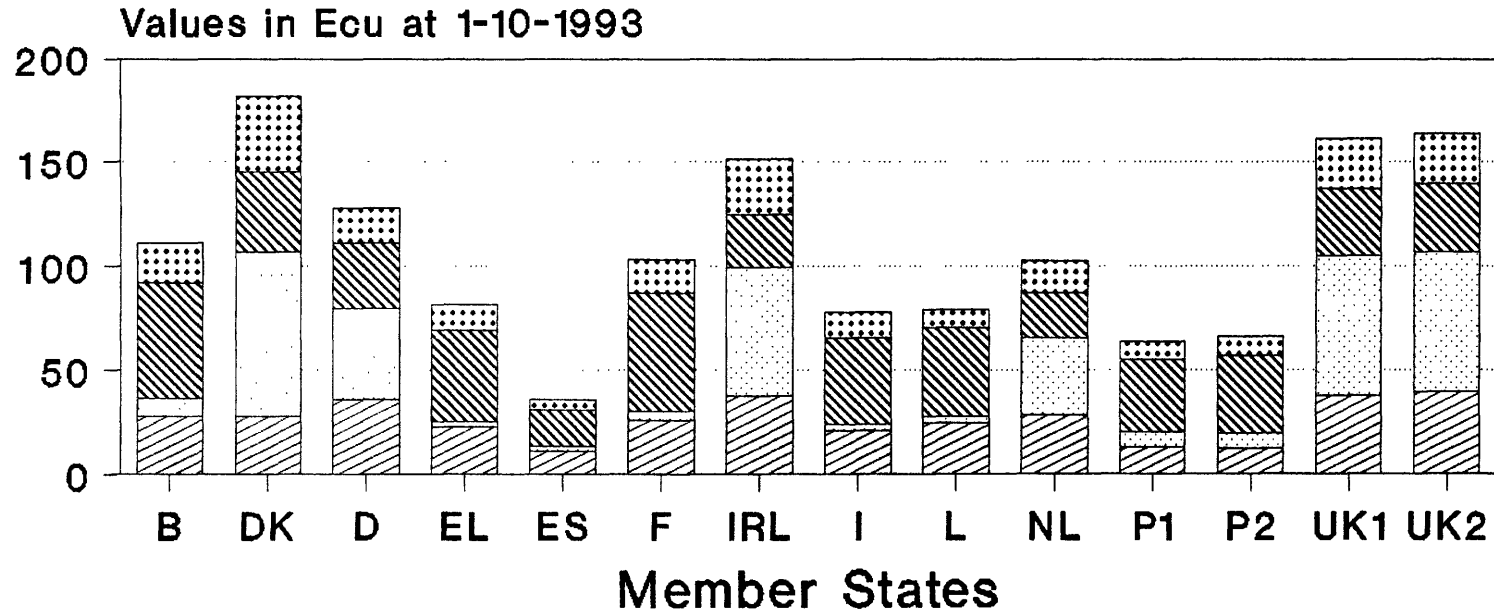
- * B1: ≤1% sulphur; B2: >1% sulphur ; D1: heating; D2: electricity generation
- * F1: HTS; F2: BTS; L1: ≤1% sulphur; L2: >1% sulphur
- * P1: ≤1% sulphur; P2: 1-1-1994 (others) - P3: 1-3-1994 - 1-4-1994 - P5: 1-5-1994

TAX INCIDENCE IN THE RETAIL PRICE

For 1,000 cigarettes

of the most current price category

Situation 1-1-1994



Non tax portion
 Ad valorem duty

Specific excise duty
 VAT

Minimum rate: 57% of the retail selling price incl. all taxes
 *P2:1-1-1994; UK2:1-6-1994

<p>GRAPHS II EXCISE DUTY Minimum rate adopted by the Council incorporated</p>
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PAGE:

ALCOHOLIC BEVERAGES

1) Beer per hectolitre/degree	29
2) Still wine per hectolitre	30
3) Sparkling wine per hectolitre	31
4) Intermediate products per hectolitre	32
5) Spirits per hectolitre of pure alcohol	33

MINERAL OILS

1) Leaded petrol per 1000 litres	34
2) Unleaded petrol per 1000 litres	35
3) Diesel per 1000 litres	36
4) Heating gas oil per 1000 litres	37
5) Heavy fuel oil per 1000 kg	38

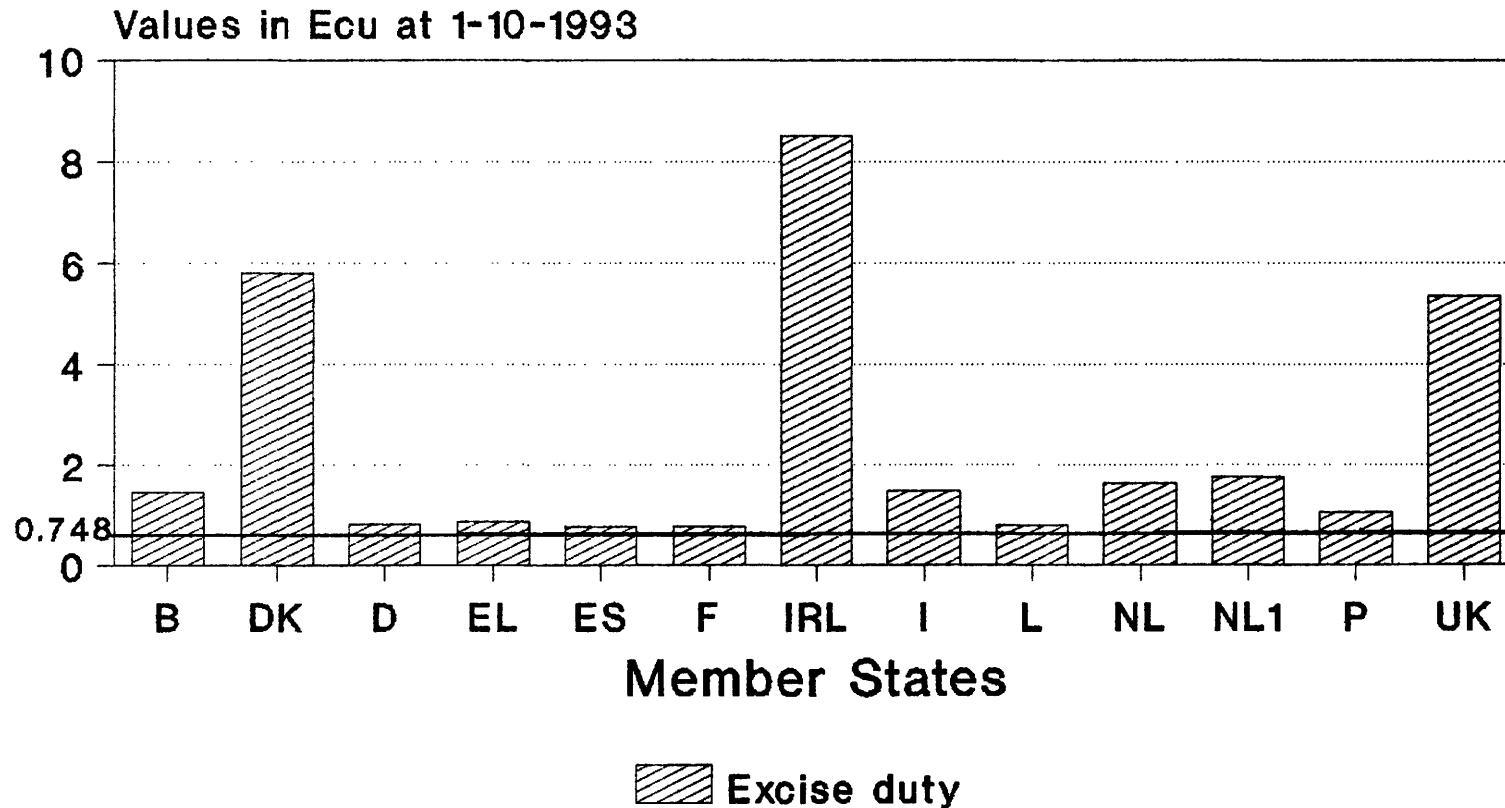
MANUFACTURED TOBACCO

1) For 1000 cigarettes of the most current price category (situation 1-1-1994)	39
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EXCISE DUTY ALCOHOLIC BEVERAGES

BEER (per hectolitre/degree Plato)

situation 1-1-1994

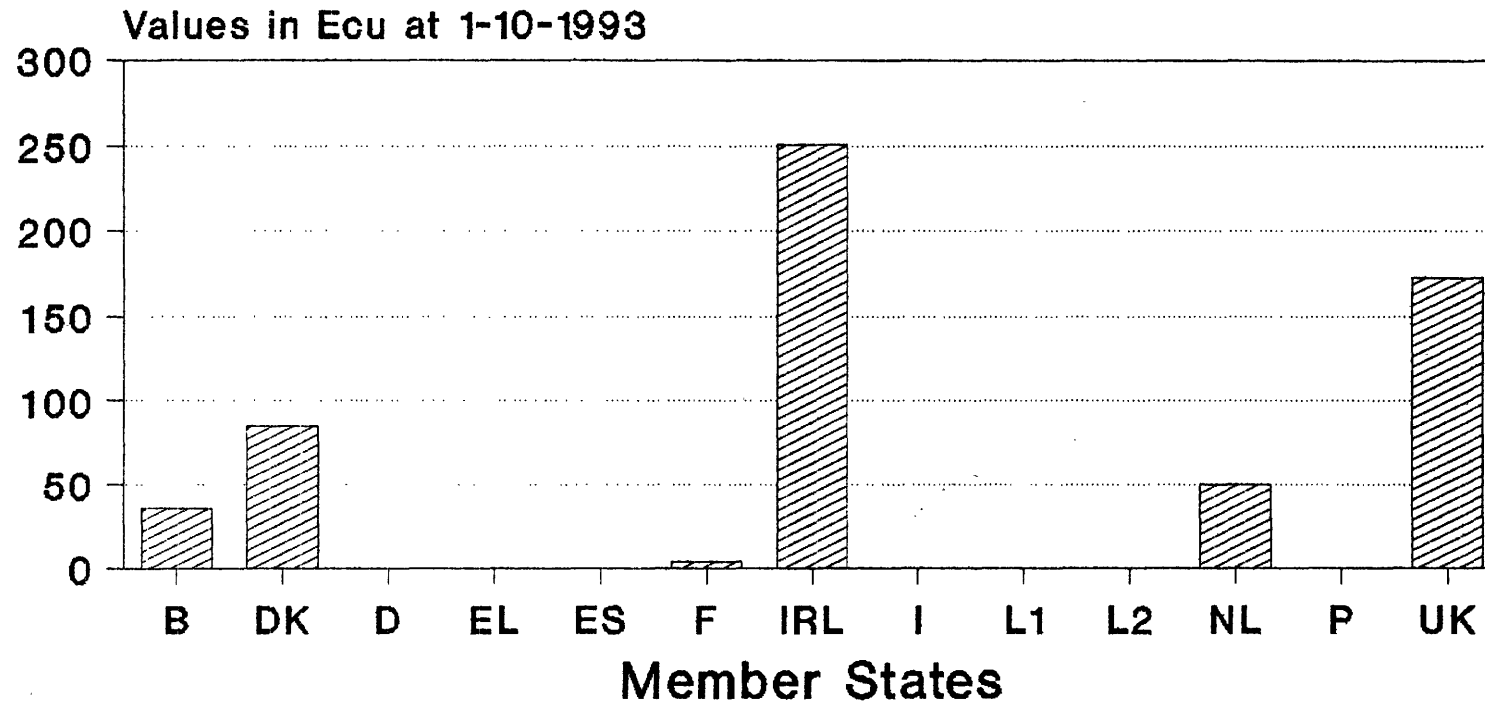


Minimum rate: 0.748 ECU hl/degree Plato
of finished product
NL: 1-4-1994

EXCISE DUTY ALCOHOLIC BEVERAGES

STILL WINE (per hectolitre)

situation 1-1-1994



 Excise duty

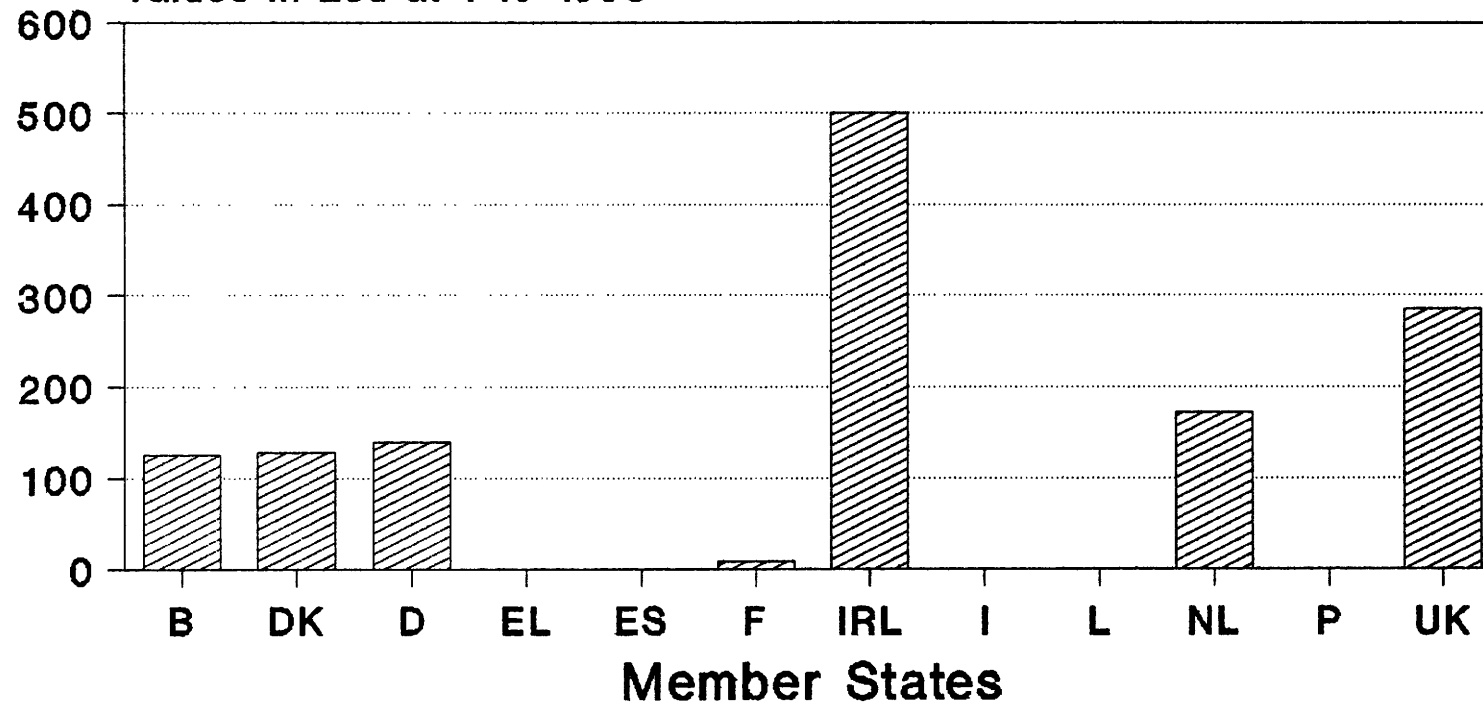
Minimum rate: 0 ECU/hectolitre
D-EL-ES-I-L-P: no excise duty
L1 13% vol; L2: >=13% vol.

EXCISE DUTY ALCOHOLIC BEVERAGES

SPARKLING WINE (per hectolitre)

situation 1-1-1994

Values in Ecu at 1-10-1993



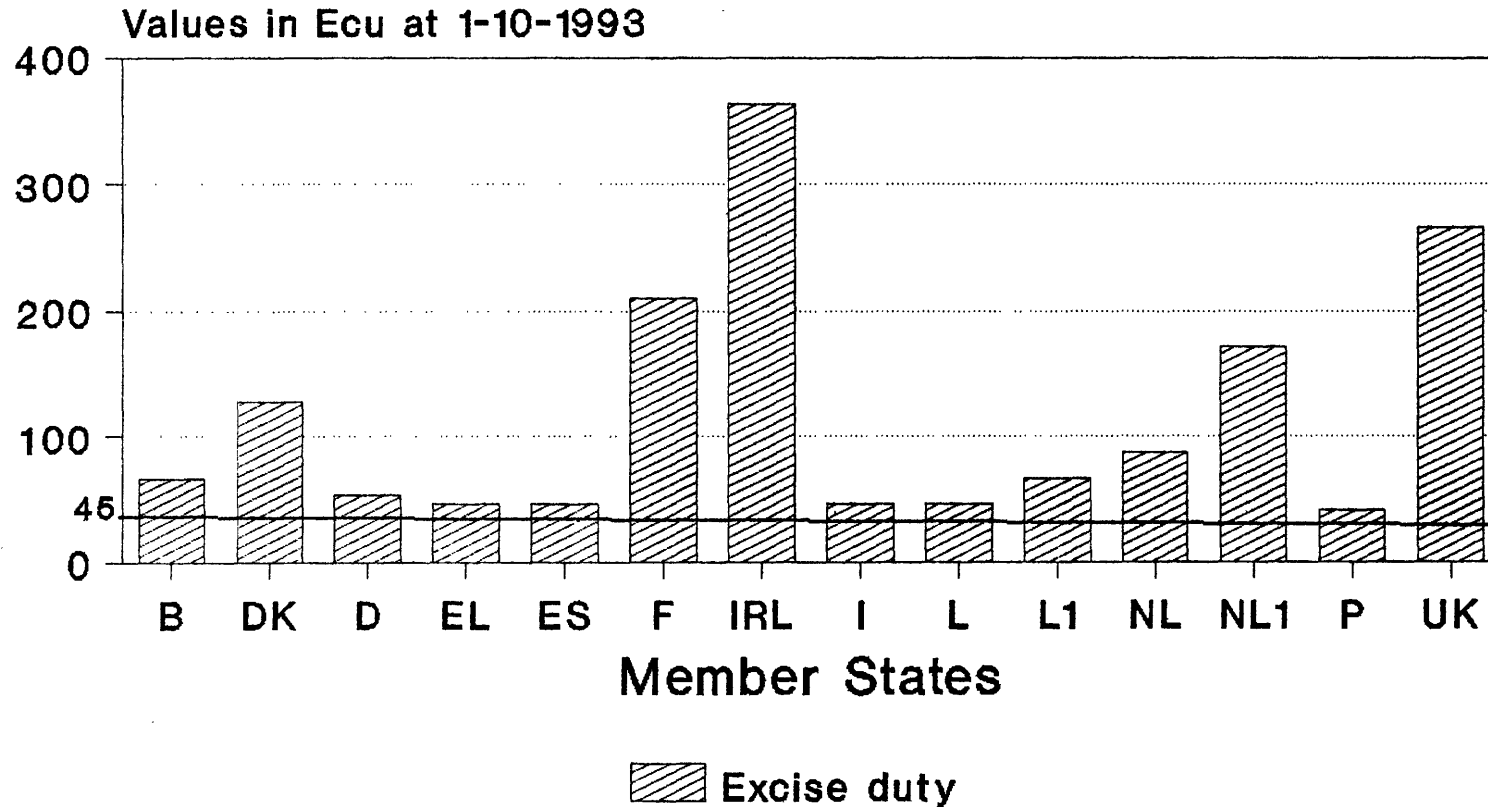
 Excise duty

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

EXCISE DUTY ALCOHOLIC BEVERAGES

INTERMEDIATE PRODUCTS (per hectolitre)

situation 1-1-1994



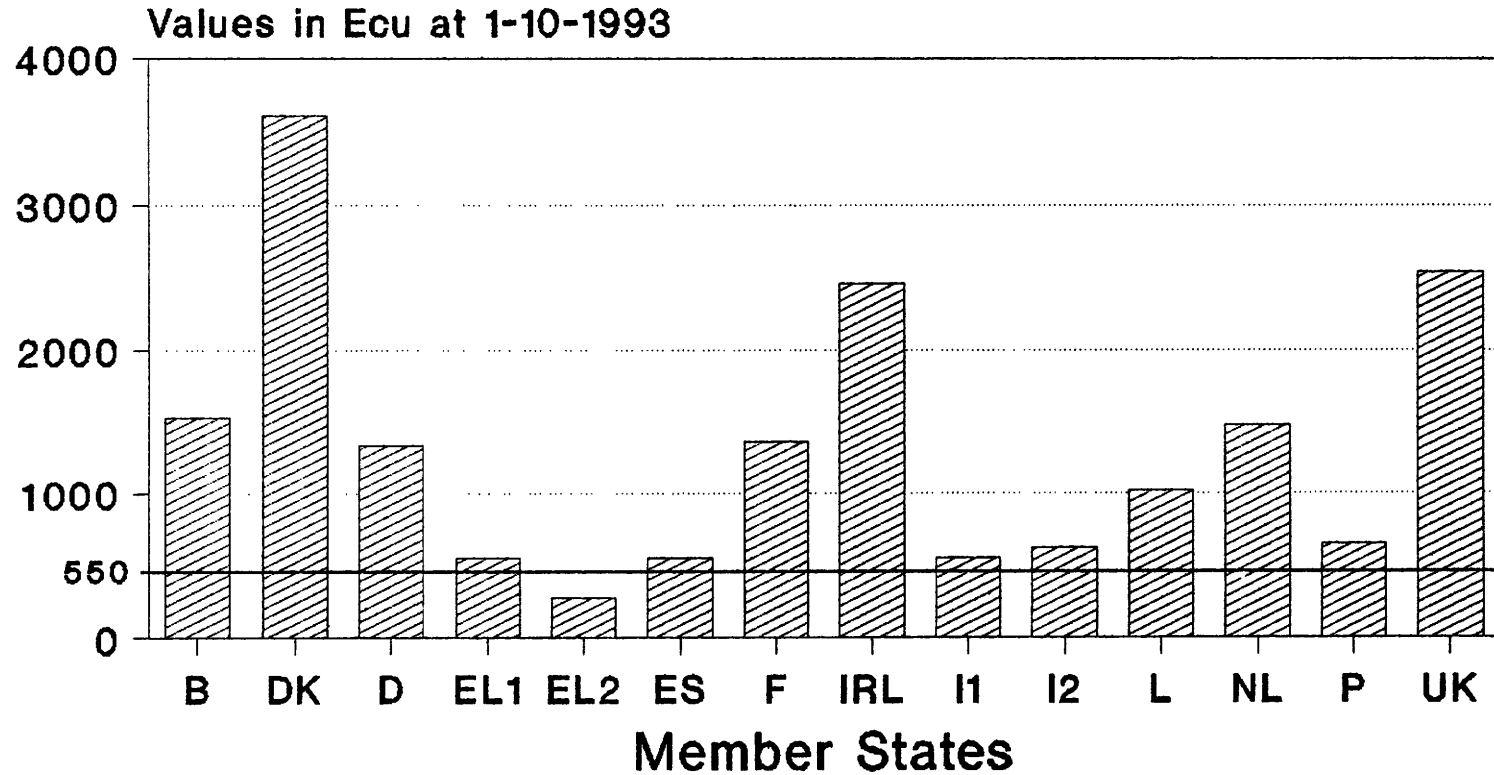
Minimum rate: 45 ECU/hectolitre

L: <15%; L1: >15%

NL: Still; NL1: Sparkling

EXCISE DUTY ALCOHOLIC BEVERAGES

SPIRITS (per hectolitre of pure alcohol)
situation 1-1-1994



EL2: OUZO

 Excise duty

I1: alcohol from distillation of wine

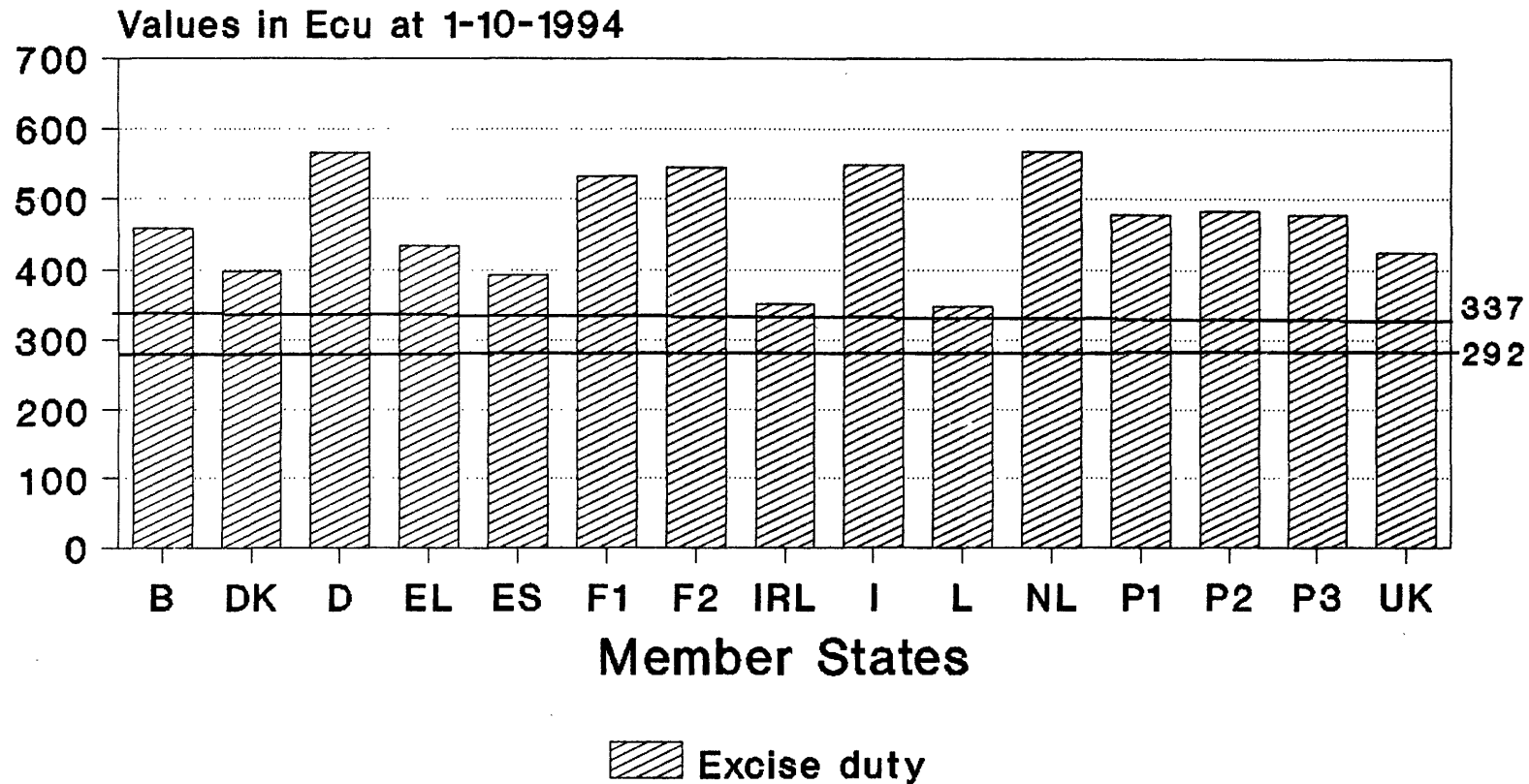
I2: synthetic alcohol or alcohol derived from sugar

Minimum rate: 550 ECU/hectolitre

EXCISE DUTY MINERAL OILS

LEADED PETROL (per 1000 litres)

situation 1-1-1994



Minimum rate: 337 ECU/1000 litres L: minimum rate: 292 ECU/1000 litres 1993/1994

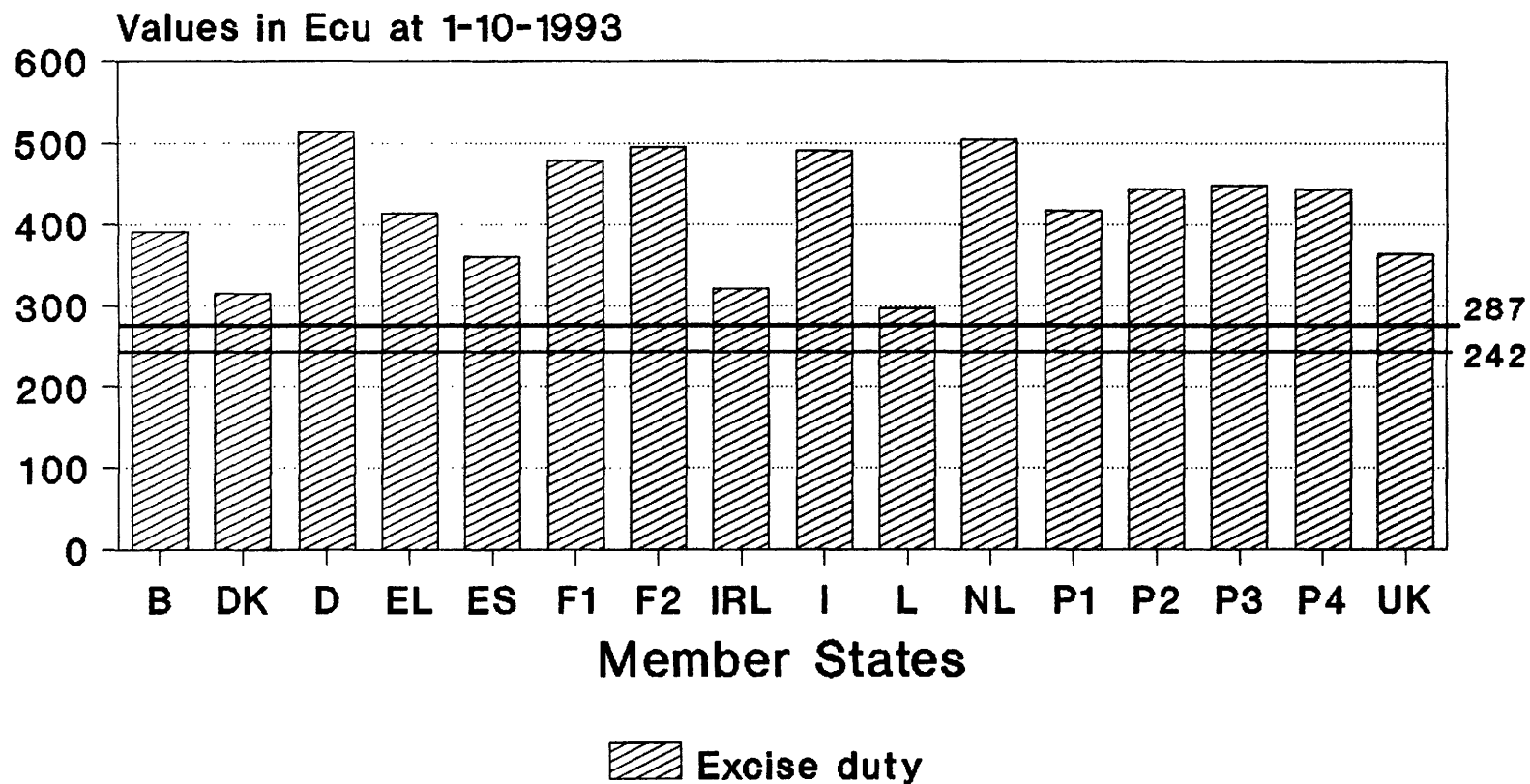
F2: 11-1-1994

P2: 1-2-'94; P3: 1-3-'94

EXCISE DUTY MINERAL OILS

UNLEADED PETROL (per 1000 litres)

Situation 1-1-1994



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

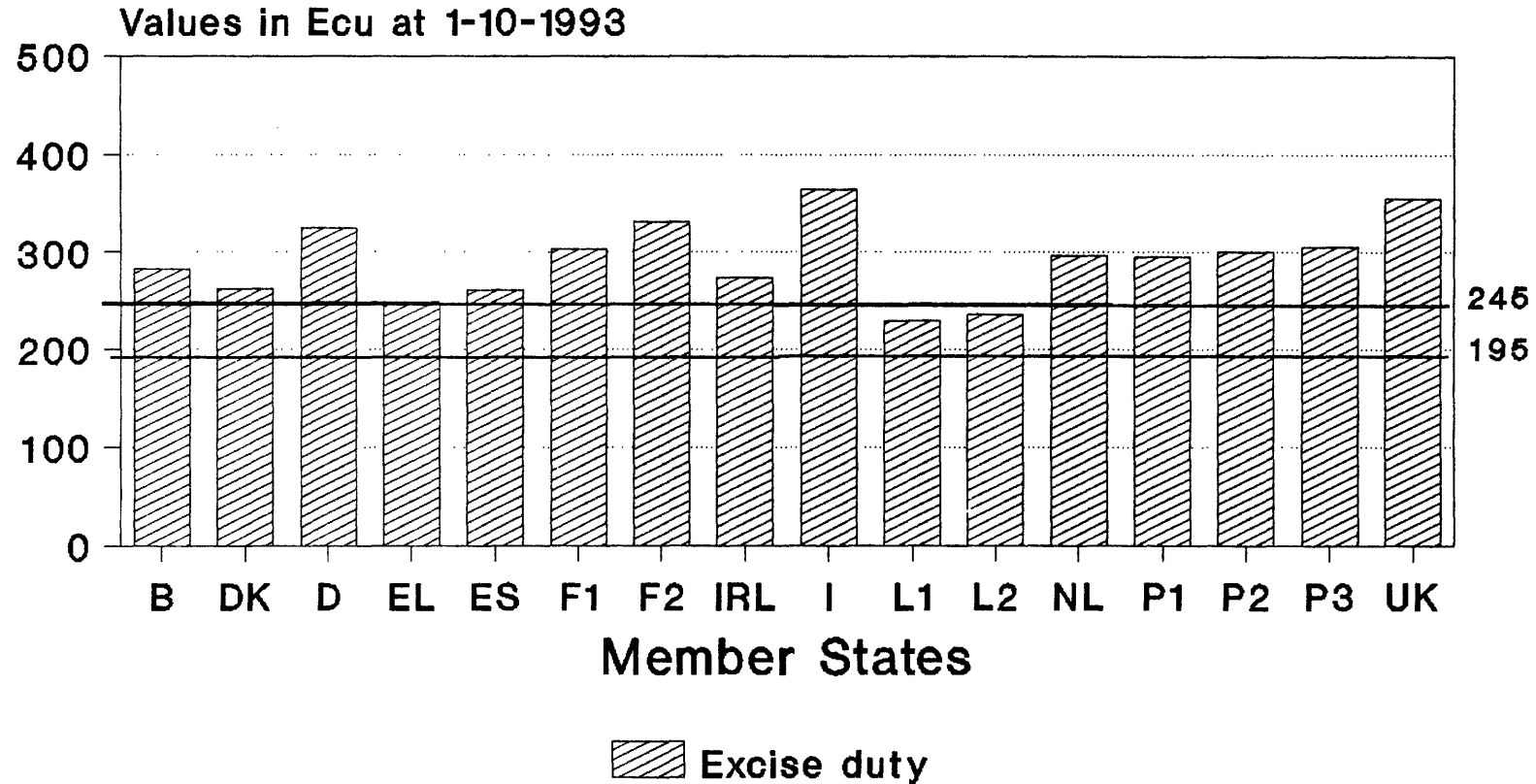
F2: 11-1-'94

P2:7-1-'94; P3:1-2-'94; P4:1-3-'94

EXCISE DUTY MINERAL OILS

DIESEL (per 1000 litre)

Situation 1-1-1994

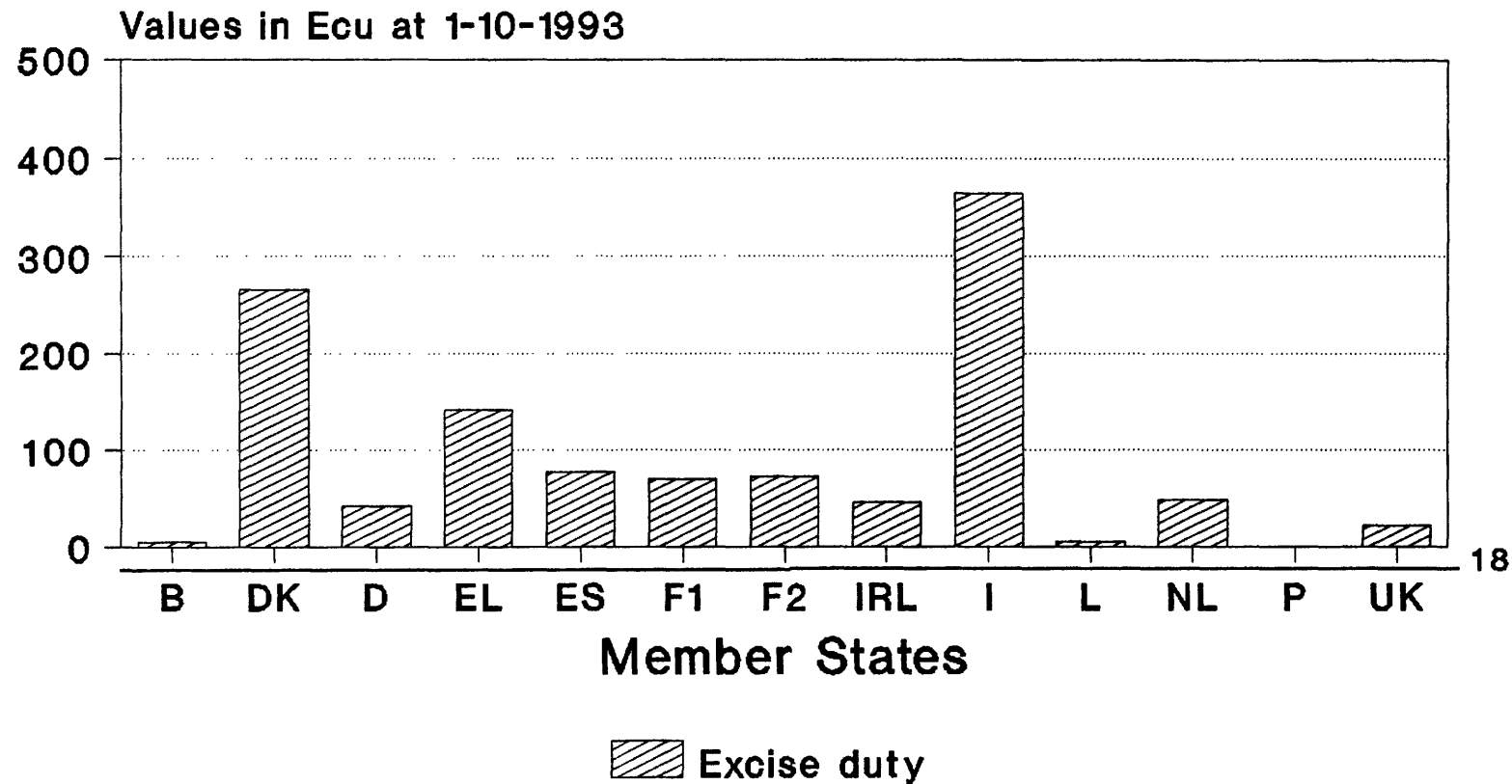


Minimum rate: 245 ECU/1000 litres; EL and L: minimum rate: 195 ECU/1000 litres 1993/1994
F2: 11-1-'94; L2: 7-3-'94
P2: 1-2-'94; P3: 1-4-'94

EXCISE DUTY MINERAL OILS

HEATING GAS OIL (per 1000 litres)

Situation 1-1-1994



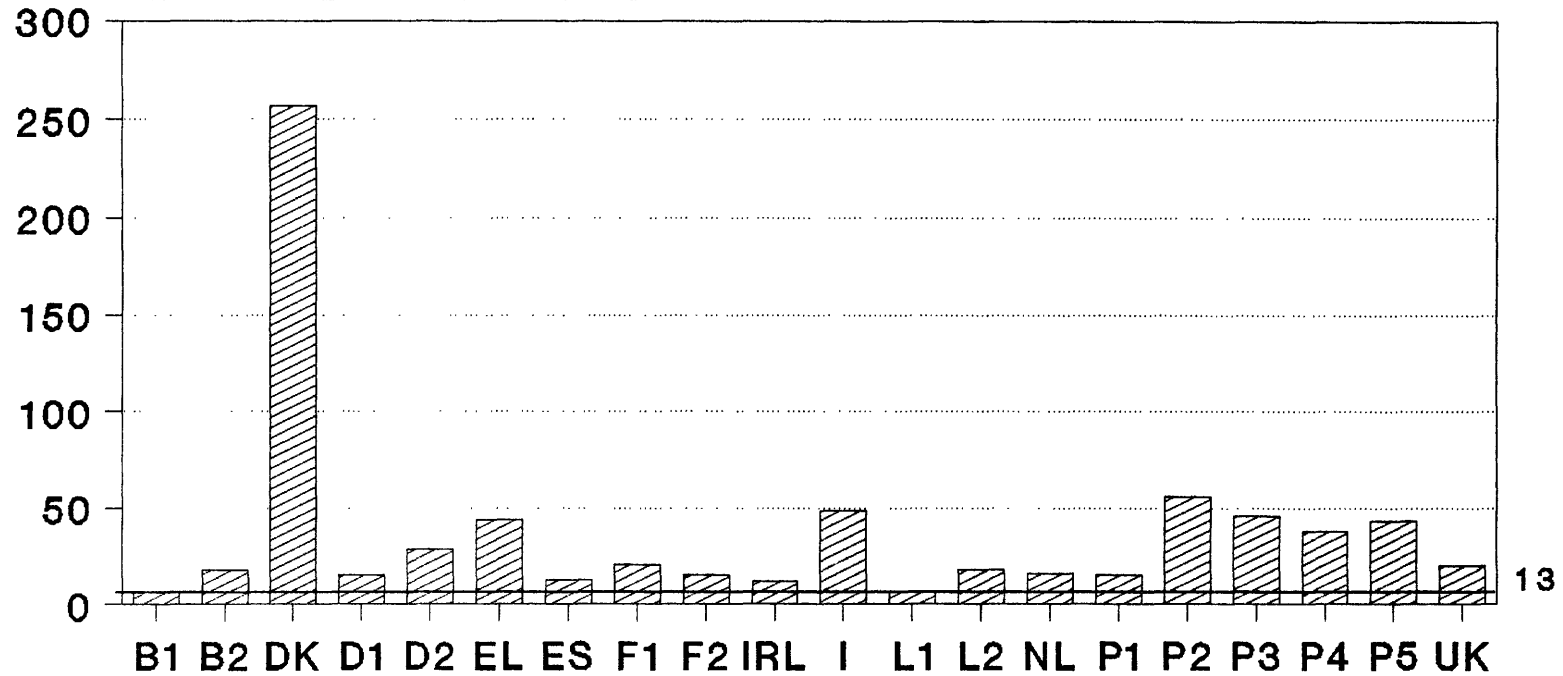
Minimum rate: 18 ECU/1000 litres /
Monitoring charge of 5 ECU: B and L
F2:11-1-1994

EXCISE DUTY MINERAL OILS

HEAVY FUEL OIL (per 1000 kg)

Situation 1-1-1994

Values in Ecu at 1-10-1993



Minimum rate: 13 ECU/1000 kg

Member States

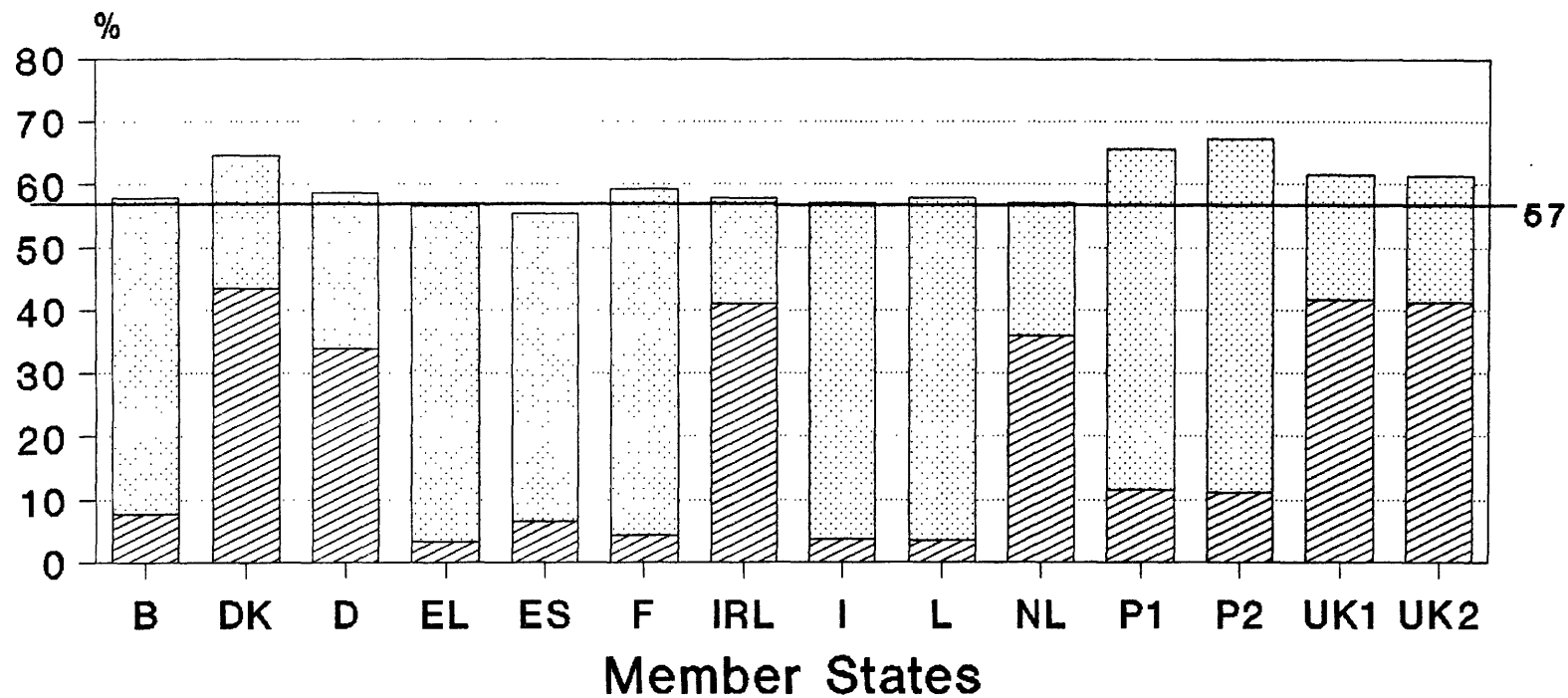
 Excise duty

B1: ≤1% sulphur; B2: >1% sulphur; D1: heating; D2: electricity generation

F1: ATS; F2: BTS; L1: ≤1% sulphur; L2: >1% sulphur P1: ≤1% sulphur; P2: autres 1-1-94; P3: 1-3-94
 P4: 1-4-94; P5: 1-5-94

EXCISE DUTY MANUFACTURED TOBACCO

For 1,000 cigarettes of the most current price category (situation 1-1-1994)



Specific excise duty
 Ad-valorem duty

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

*P2:1-4-1994; UK2: 1-6-1994

REVENUE FROM TAXES ON CONSUMPTION (EXCISE DUTIES AND SIMILAR CHARGES) OTHER THAN VAT					
1988	1989	1990	1991	1992	1993

- 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

DN94.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	---	
1993	40.1543	FB	8048.00	FB	200.43	686.00	FB	17.08	2406.00	FB	59.92	489.00	FB	12.18	6868.00	FB	171.04	---	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	2000.00	DKR	252.05	46.00	DKR	5.80	1216.00	DKR	153.25	13.00	DKR	1.64	2750.00	DKR	346.58	0.00	DKR	0.00
1993	7.57864	DKR	1650.00	DKR	217.72	32.00	DKR	4.22	834.00	DKR	110.05	9.00	DKR	1.19	1700.00	DKR	224.31	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) 5205.90	DM	2553.05	34.40	DM	16.87	---	DM	---	1083.20	DM	531.22	1597.00	DM	783.19	304.20	DM	149.18
1993	1.95268	DM	5136.70	DM	2630.59	46.20	DM	23.66	---	DM	---	1090.00	DM	558.21	1735.00	DM	888.52	0.00	DM	0.00

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

2) - ma: including medical purposes 1990: 81.30 Mio DM (= 40.14 Mio Ecu); 1991: 101.20 Mio DM (= 49.52 Mio Ecu); 1992: 95.70 Mio DM (= 48.94 Mio Ecu)

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

DN94.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			
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	---	---	---	9654.12 DRA	41.03	---	1350.00 DRA	5.74	
1) 1993	260.095 DRA	. DRA	.	. DRA	.	---	DRA	---	---	---	. DRA	.	---	. DRA	.	
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	---
1993	138.865 PTA	69102.00 PTA	497.62	column I	col. I	---	PTA	---	---	PTA	---	23290.00 PTA	167.72	---	PTA	---
France																
1988	6.97917 FF	9003.00 FF	1289.98	1949.00 FF	279.26	column II	col. II	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	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	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	column II	col. II	315.00 FF	45.31	321.00 FF	46.17	
1992	6.95989 FF	12486.00 FF	1793.99	column I	col. I	column I	col. I	column I	col. I	column I	col. I	320.00 FF	45.98	330.00 FF	47.14	
1993	6.67240 FF	12910.00 FF	1934.84	column I	col. I	column I	col. I	column I	col. I	column I	col. I	843.00 FF	126.34	345.00 FF	51.71	

1) Greece 1993 : no figures received

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

DN94.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
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	---	---
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	---	---
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	---	---
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	---	---
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	---	---
1) 1993	0.742828 IRL	. IRL	.	. IRL	.	. IRL	.	. IRL	.	. IRL	.	---	---
Italy													
1988	1520.83 LIT	506000.00 LIT	332.71	---	---	---	---	---	---	408000.00 LIT	268.27	---	---
1989	1531.73 LIT	490000.00 LIT	319.90	---	---	---	---	---	---	392000.00 LIT	255.92	---	---
1990	1518.64 LIT	600563.82 LIT	395.46	---	---	---	---	---	---	424033.59 LIT	279.22	---	---
1991	1539.95 LIT	883000.00 LIT	573.40	---	---	---	---	---	---	436000.00 LIT	283.13	---	---
1992	1539.20 LIT	785000.00 LIT	510.00	---	---	---	---	---	---	461000.00 LIT	299.51	---	---
1) 1993	1804.52 LIT	. LIT	.	---	---	---	---	---	---	. LIT	.	---	---
Luxemburg													
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	.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	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.
1) 1993	1543 LFR	. LFR	.	column	III col. III	. LFR	.	. LFR	.	. LFR	.	negl.	negl.

1) Italy / Luxemburg 1993 : no figures received

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

DN94.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
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	0.00 HFL	0.00
1993	2.19538 HFL	875.00 HFL	398.56	267.00 HFL	121.62	column II	col. II	column II	col. II	523.00 HFL	238.23	0.00 HFL	0.00
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	-.--
1) 1993	175.652 ECS	. ECS	.	-.-- ECS	-.--	-.-- ECS	-.--	-.-- ECS	-.--	. ECS	.	-.-- 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	85.00 UKL	119.23	898.00 UKL	1259.63	69.00 UKL	96.79	2376.00 UKL	3332.84	-.-- UKL	-.--
1993	0.795735 UKL	1726.00 UKL	2169.06	100.00 UKL	125.67	966.00 UKL	1213.97	80.00 UKL	100.54	2230.00 UKL	2802.44	-.-- UKL	-.--

1) Portugal 1993 : no figures received

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

D094.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
Belgium													
1988	43.1895 FB	44523.94 FB	1030.90	column I	col. I	17649.15 FB	408.64	---	---	---	---	---	---
1989	43.6005 FB	41414.39 FB	949.86	6088.97 FB	139.65	22606.93 FB	518.50	---	---	---	---	---	---
1990	42.6225 FB	39789.44 FB	933.53	11346.42 FB	266.21	29967.81 FB	703.10	---	---	---	---	---	---
1991	42.1944 FB	37000.00 FB	876.89	16500.00 FB	391.05	32700.00 FB	774.98	---	---	---	---	---	---
1992	41.9756 FB	35965.00 FB	856.81	24236.00 FB	577.38	41602.00 FB	991.10	---	---	---	---	---	---
1993	40.1543 FB	31221.00 FB	777.53	31995.00 FB	796.80	45004.00 FB	1120.78	4.00 FB	0.10	945.00 FB	23.53	---	---
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	5400.00 DKR	680.55	column I	col. I	3665.00 DKR	461.89	column III	col. III	column III	col. III	column III	col. III
1993	7.57864 DKR	5725.00 DKR	755.41	column I	col. I	4250.00 DKR	560.79	column III	col. III	column III	col. III	column III	col. III
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	5833.00 DM	2860.59	28270.00 DM	13864.03	14701.00 DM	7209.59	4)2480.00 DM	1216.23	218.00 DM	106.91	298.00 DM	146.14
1993	2.0268 DM	3450.00 DM	1766.80	31000.00 DM	15875.62	14860.00 DM	7610.05	2500.00 DM	1280.29	220.00 DM	112.67	0.00 DM	0.00

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)

RECETTES EN MATIERE DE TAXES DE CONSOMMATION (ACCISES ET TAXES SIMILAIRES AUTRE QUE LA TVA)

CY94.DOC

HUILES MINERALES (en million)

ETAT MEMBRE	Valeur Ecu	I		II		III		IV		V		VI		
		ESSENCE AU PLOMB		ESSENCE SANS PLOMB		DIESEL		G.L.P ET METHANE		FUEL LOURD		LUBRIFIANTS		
		ANNEE	1 JANVIER	Monnaie nationale	en Ecu	Monnaie nationale	en Ecu	Monnaie nationale	en Ecu	Monnaie nationale	en Ecu	Monnaie nationale	en Ecu	Monnaie nationale
Irlande														
1988	0,778154 IRL	332,70 IRL	427,55	0,40 IRL	0,51	1) 133,10 IRL 2) 47,90 IRL	171,05 61,56	10,80 IRL	13,88	6,70 IRL	8,61	---	---	
1989	0,777901 IRL	327,80 IRL	420,79	21,90 IRL	28,11	1) 150,10 IRL 2) 49,50 IRL	192,68 63,54	10,00 IRL	12,84	5,20 IRL	6,68	---	---	
1990	0,768931 IRL	285,80 IRL	371,68	62,40 IRL	81,15	1) 166,50 IRL 2) 53,60 IRL	216,53 69,76	10,20 IRL	13,27	7,70 IRL	10,01	---	---	
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	
4) 1993	0,742828 IRL	, IRL	,	, IRL	,	, IRL	,	, IRL	,	, IRL	,	, IRL	,	
Italie														
1988	1520,83 LIT	13935000,00 LIT	9162,76	---	---	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	
5) 1992	1539,20 LIT	16569000,00 LIT	10764,68	2165000,00 LIT	1406,57	3805000,00 LIT 11015000,00 LIT	2470,86 7156,31	3515000,00 LIT	2282,54	1060000,00 LIT	688,67	825000,00 LIT	535,99	
5) 1993	1804,52 LIT	, LIT	,	, LIT	,	3700000,00 LIT	2403,85	4834000,00 LIT	3140,59	, LIT	,	, LIT	,	

1) Irlande 1988/1991 : diesel utilisé comme carburant

2) Irlande 1988/1991 : diesel utilisé dans les autres cas

3) Irlande 1991/1992 : Lubrifiants, solvants, gazole et kérosène

4) Irlande 1993 chiffres non encore connus

5) Italie 1991/1992 : Diesel deuxième chiffre :diesel utilisé à des fins de chauffage
: GPL et Méthane :première chiffre : GPL ; deuxième: méthane

6) Italie 1993 chiffres non encore connus

RECETTES EN MATIERE DE TAXES DE CONSOMMATION (ACCISES ET TAXES SIMILAIRES AUTRE QUE LA TVA)

CY94.DOC

HUILES MINERALES (en million)

ETAT MEMBRE	Valeur Ecu		I		II		III		IV		V		VI	
			ESSENCE AU PLOMB		ESSENCE SANS PLOMB		DIESEL		G.L.P ET METHANE		FUEL LOURD		LUBRIFIANTS	
			Monnaie nationale	en Ecu	Monnaie nationale	en Ecu	Monnaie nationale	en Ecu	Monnaie nationale	en Ecu	Monnaie nationale	en Ecu	Monnaie nationale	en Ecu
	ANNEE	1 JANVIER												
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
1) 1993	40,1543	LFR	,	LFR ,	,	LFR ,	,	LFR ,	,	LFR ,	,	LFR ,	,	LFR ,
Pays-Bas														
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	2) 1287,00	HFL 548,37	--	HFL --	column III	incl.III	--	HFL --
1990	2,28802	HFL	3706,00	HFL 1619,74	column I	col. I	2) 1782,00	HFL 778,84	--	HFL --	column III	incl.III	--	HFL --
1991	2,30567	HFL	4028,00	HFL 1747,00	column I	col. I	2) 1984,00	HFL 851,81	--	HFL --	column III	incl.III	--	HFL --
1992	2,29677	HFL	4600,00	HFL 2002,81	column I	col. I	2) 2182,00	HFL 950,03	--	HFL --	column III	incl.III	--	HFL --
1993	2,19538	HFL	5224,00	HFL 2379,54	column I	col. I	2) 2910,00	HFL 1325,51	--	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	182,154	ESC	172200,00	ESC 1016,12	22200,00	ESC 131,36	151100,00	ESC 891,61	--	ESC --	14600,00	ESC 86,15	--	ESC --
1993	171,152	ESC	162400,00	ESC 924,56	37800,00	ESC 215,20	148800,00	ESC 847,13	--	ESC --	13600,00	ESC 77,43	--	ESC --

1) Luxembourg 1993 chiffres non encore connus

2) Pays-Bas 1992 : diesel: inclus Gasoil de chauffage, fuel lourd et des huiles semi-lourdes

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
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	0.706217 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	---	---
1992	0.712905 UKL	4625.00 UKL	6487.54	3480.00 UKL	4881.44	2976.00 UKL	4174.47	0.00 UKL	0.00	74.00 UKL	103.80	---	---
1993	0.795735 UKL	4575.00 UKL	5749.40	4260.00 UKL	5353.54	3479.00 UKL	4372.06	0.00 UKL	0.00	76.00 UKL	95.51	---	---

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

DP94.DOC

MANUFACTURED TOBACCO (in millions)

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	34541.00 FB	799.06	209.00 FB	4.98	590.00 FB	14.06	2515.00 FB	59.92	column IV	column IV
	1993	40.1543 FB	31746.00 FB	790.60	186.00 FB	4.63	472.00 FB	11.75	2848.00 FB	70.93	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
	1992	7.93479 DKR	6134.00 DKR	773.05	104.00 DKR	13.11	column II	col. II	855.00 DKR	107.75	7.00 DKR	0.88
	1993	7.57864 DKR	5961.00 DKR	786.55	89.00 DKR	11.74	column II	col. II	895.00 DKR	118.10	5.00 DKR	0.66
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	18514.00 DM	9079.54	70.00 DM	34.33	column II	column II	1057.00 DM	518.37	0.20 DM	0.10
	1993	1.95268 DM	18334.00 DM	9389.15	45.00 DM	23.05	column II	column II	1417.00 DM	725.67	0.00 DM	0.00

1) DF 12

1988/1991 : cigars < 3.5 gr.

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

DP94.DOC

MANUFACTURED TOBACCO (in millions)

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	
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	---
	1) 1993	260.095 DRA	. DRA	.	. DRA	.	column II	column II	. DRA	.	---	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	---
	1993	138.865 PTA	261618.00 PTA	1883.97	2850.00 PTA	20.52	column II	column II	330.00 PTA	2.38	---	PTA	---
France	2) 1988	6.97917 FF	---	---	---	---	column II	column II	---	---	---	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
	1992	6.95989 FF	26132.00 FF	3754.66	column I	col. I.	column I	column I	column I	col. I	column I	column I	col. I
	1993	6.67240 FF	27735.00 FF	4156.68	column I	col. I.	column I	column I	column I	col. I	column I	column I	col. I

1) Greece 1993 : no figures received

2) France 1988 : no figures received

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

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MANUFACTURED TOBACCO (in millions)

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		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	---	---	12.80 IRL	16.45	column IV	column IV		
1989	0.777901 IRL	303.50 IRL	390.15	5.50 IRL	7.06	---	---	12.20 IRL	15.66	column IV	column IV		
1990	0.768931 IRL	313.70 IRL	407.97	5.20 IRL	6.76	---	---	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		
1) 1993	0.742828 IRL	. IRL	.	. IRL	.	column II	column II	. IRL	.	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		
1992	1539.20 LIT	7047932.00 LIT	4578.96	18735.00 LIT	12.17	5411.00 LIT	3.52	26938.00 LIT	17.50	451.00 LIT	0.29		
1993	1804.52 LIT	8294854.00 LIT	4596.71	32848.00 LIT	18.20	7616.00 LIT	4.22	44742.00 LIT	24.79	737.00 LIT	0.41		
Luxemburg													
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		
2) 1993	40.1543 LFR	. LFR	.	. LFR	.	. LFR	.	. LFR	.	. LFR	.		

1) Ireland : 1993 : no figures received

2) Luxemburg : 1993 : no figures received

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

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MANUFACTURED TOBACCO (in millions)

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
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	658.00 HFL	286.49	column IV	column IV
	1993	2.19538 HFL	1954.00 HFL	890.05	12.00 HFL	5.47	column II	column II	750.00 HFL	341.63	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	-.--
	1993	175.652 ESC	117724.00 ESC	670.21	15.13 ESC	0.09	32.97 ESC	0.19	138.50 ESC	0.79	-.-- 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	5954.00 UKL	8351.74	130.00 UKL	182.35	column II	column II	272.00 UKL	381.54	61.00 UKL	85.57
	1993	0.795735 UKL	6911.00 UKL	8685.05	135.00 UKL	169.65	column II	column II	285.00 UKL	358.16	65.00 UKL	81.69

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 (=73.49 ecu) for 1992.

**Excise duty tables
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