



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

REF 1.002
June 1999

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EXCISE DUTY TABLES

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Incorporates all amendments received up to 20 June 1999

The ECU was replaced by the EURO on 1 January with a conversion rate of 1:1.
Historical references (pre-1999) to the ECU should continue to be labelled as ECU

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Subject: Excise Duty Tables - Version 1.002 - June 1999

Including all amendments up to 21 June 1999.
Second report sent out in 1999.

ew figures for Denmark as of 1 june 1999.
mendments on pages:

20 - Gas Oil "propellant" - new from now is the distinction between
normal" and "low sulphur" propellant gas oil.
(Low sulphur = not exceeding 0,005%)

Page 26 - LPG "propellant"

- Page 28 - Kerosene "propellant".

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Best regards,
ove Mogensen

INTRODUCTORY NOTE

In collaboration with the Member States, the European Commission has established the "EXCISE DUTY TABLES" showing rates in force in the Member States of the European Union .

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

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

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

e-mail **tove.mogensen@dg21.cec.be**
fax **Int-32-2-296.19.31;**
telephone **Int-32-2-299.06.59.**

UPDATE SITUATION - EXCISE DUTY TABLES

1	January 1999		New start
4	January 1999	FR	Manufactured Tobacco <i>(Cigarettes)</i>
16	January 1999	IT	Mineral Oils
9	March 1999	UK	Alcoholic Beverages
9	March 1999	UK	Mineral Oils
9	March 1999	UK	Manufactured Tobacco
1	April 1999	DE	Mineral Oils
1	May 1999	EL	Mineral Oils <i>(Gas Oil "heating" – season rates)</i>
1	June 1999	DK	Mineral Oils <i>(Gas Oil, LPG and Kerosene – all propellant)</i>

... ♠ *and* ... Minor modifications, some of them cosmetic, added up to 21 June 1999 ♠ ...

I DEX

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ECU Exchange Rate

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Value of National Currency in ECU at 1 October 1998		
Member State	National Currency	Currency value
AT	S	
BE	B	
DE	D	
D	D	
EL	DA	
ES	TA	
I		
U	UL	
IE	IL	
IT	LIT	
LU	L	
L	L	
T	ESC	
SE	S	

ALC LIC BE E A ES

Alcoholic Beverages

		S		I		L	
C	C	A	A	D	Y	A	A
		EEC	EEC	EEC		EEC	EEC
C		ECU	ECU				
D	EEC	A	A	D	D	EEC	EEC
S	C	E	E	C	C	E	E
		EU	EU	EU	EU	EU	EU
U	UL						
IE	IL						
IT	LIT						
LU	L						
L	L	<	<	<	<	<	<
		>	>	>	>	>	>
T	ESC	>	>	>	>	>	>
SE	S						

L B A
T B A

Alcoholic Beverages

		Standard rates			Reduced rate		
		S	D	EEC	S	D	EEC
C		A	D	EEC	A	D	EEC
		ECU		ECU		ECU	
D	EEC	A	D	EEC	A	D	EEC
S	C	E		C	E		C
		EU		EU		EU	
AT	S						AT
BE	B						
DE	D						
D	D						
EL	D						
ES	T						
I							
U	UL						
IE	IL						
IT	LIT						
LU	L						
L	L						
T	ESC						

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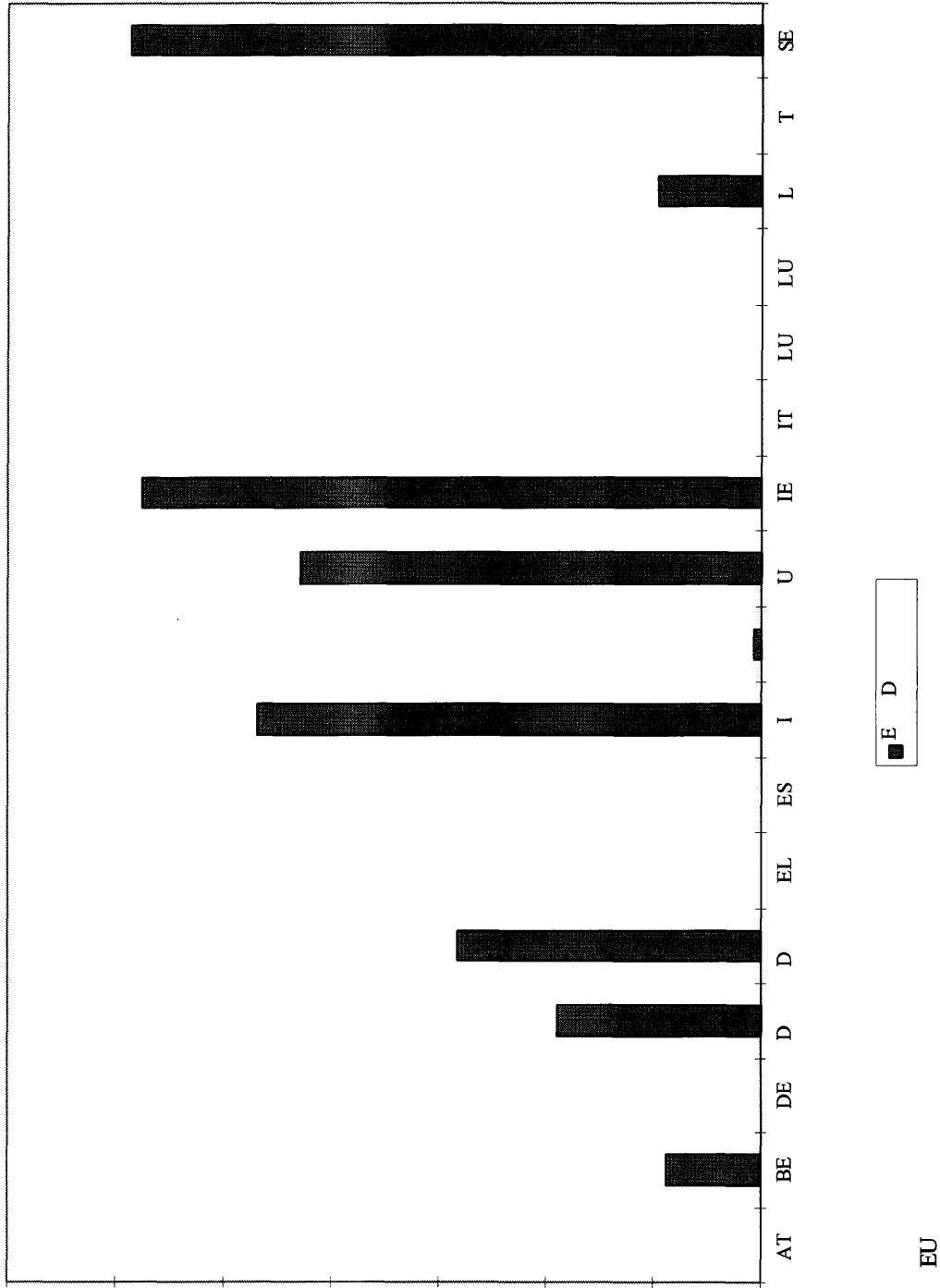
S S

S S

Alcoholic Beverages

	Standard rates		Reduced rate	
	S	S	S	S
	A D EEC	A D EEC	A D EEC	
C	ECU	ECU	ECU	
	A D EEC	A D EEC	A D EEC	
D EEC				
S	E	E	E	AT
	C	C	C	EU
SE	S		S S <	
			S S	
			S S	
			S S	

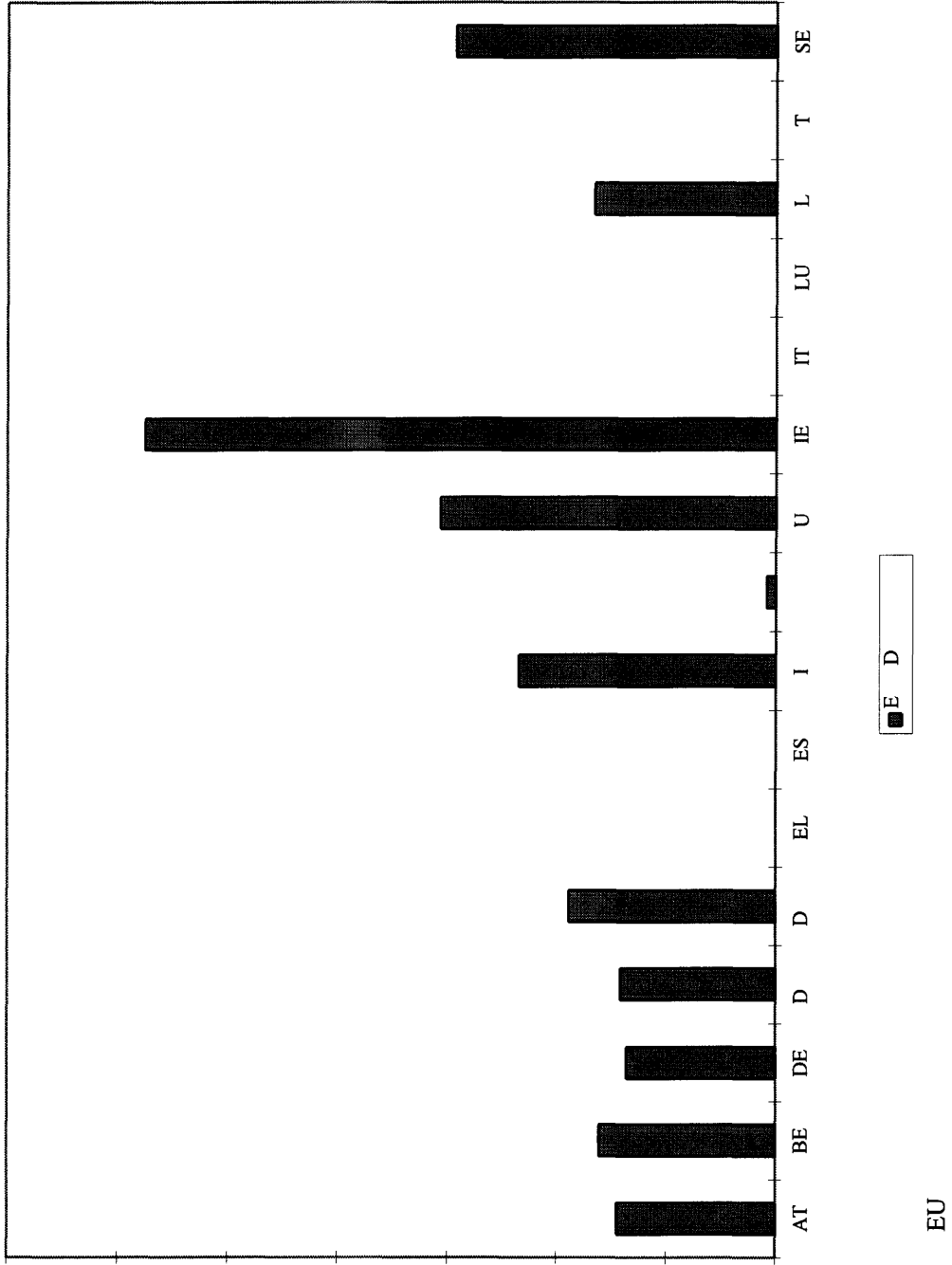
Still wine



EU

Sparkling Wine

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EU

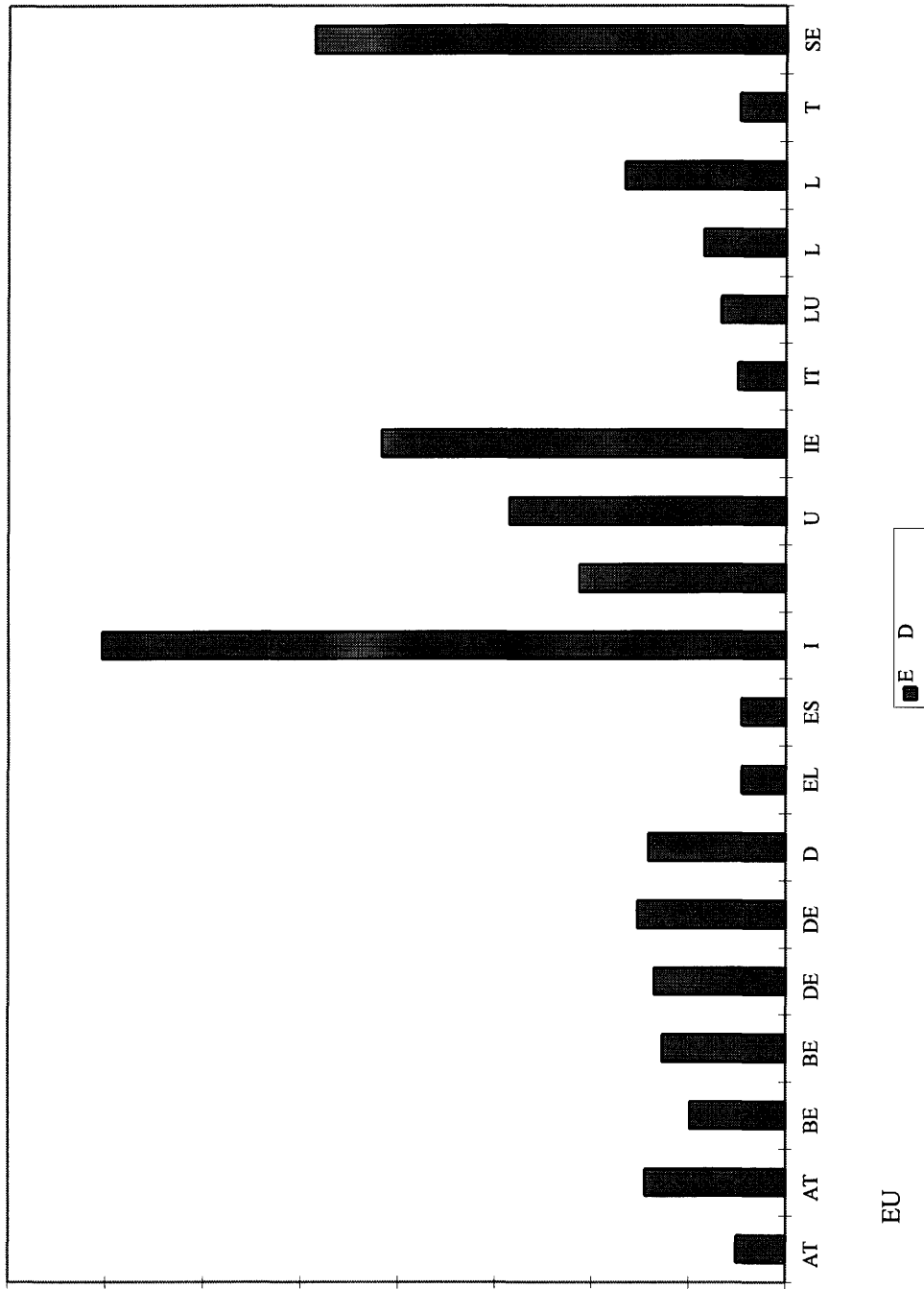
Intermediate products

Alcoholic Beverages

		S					
		A	D	EEC	A	D	EEC
C		ECU					
D	EEC	A	D	EEC	A	D	EEC
S	C	E		C		E	
		EU		EU		EU	
AT	S			AT			
BE	B						
DE	D						
D	D					S	
EL	D A					S	
ES	T A					S	
I							
U	U L						
IE	I L						
IT	L I T						
LU	L					S	
L	L					S	
T	ESC					S	
SE	S					S	

EL A D EEC D A EU EU

Intermediate Products



EU

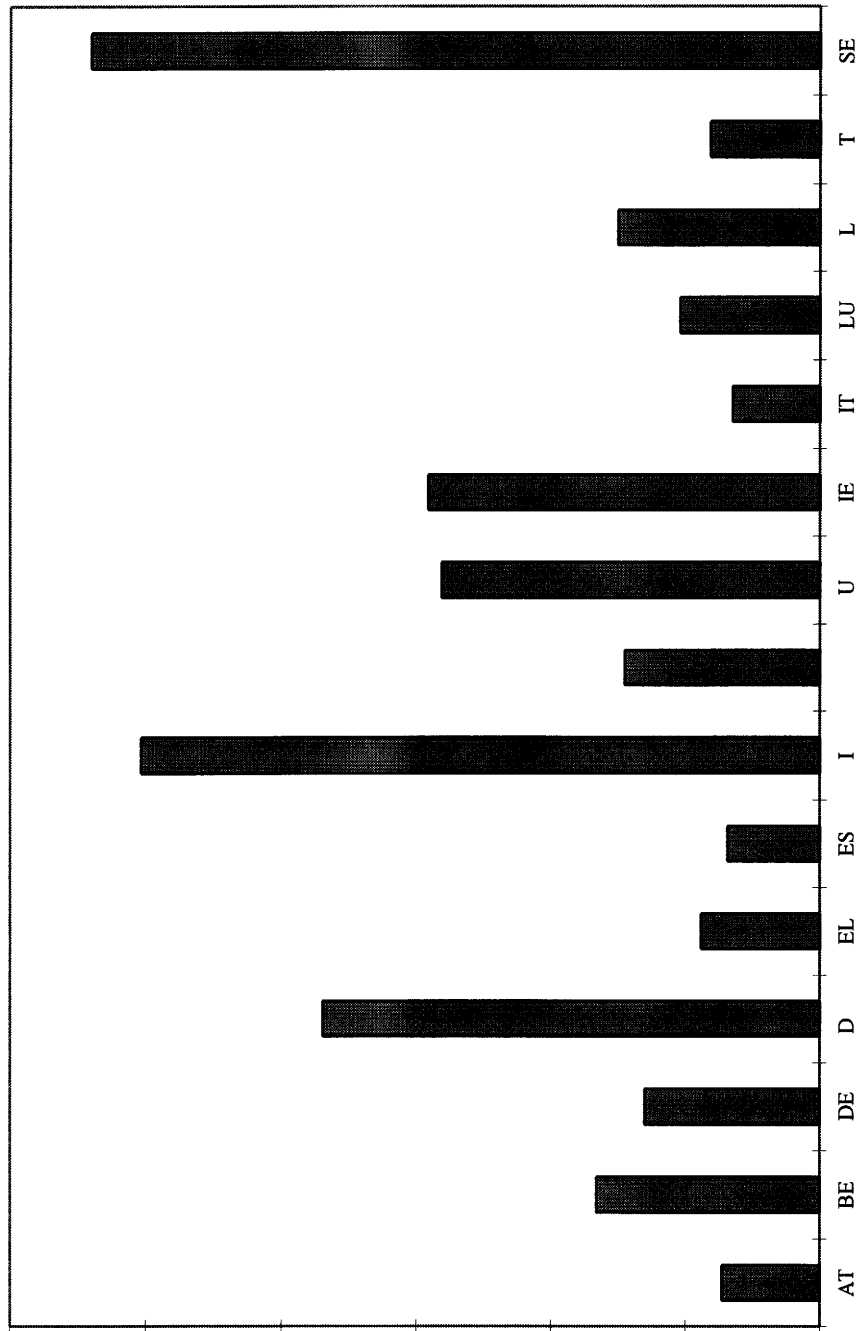
Alcoholic Beverages

Standard rates		Reduced rates	
C	A D EEC		Y
D EEC	A D EEC		A D EEC
S	A D EEC		A D EEC
AT BE DE DD EL ES I	A D EEC		A D EEC
UL IL LIT LU LL ESC S	A D EEC		A D EEC
AT EL I	A D EEC		A D EEC
T	A D EEC		A D EEC

S	A D EEC		A D EEC
EL I	A D C C A D EEC		A D EEC
T	A D EEC		A D EEC

S I

Ethyl Alcohol



E D

EU

National tax - Alcoholic Beverages

Member State	Tax			Description
	Tax type	Nat. Curr.	EURO	
*Finland		FMK		A E CCC C C C CCC C C C BICE B I C C BICE B I C A B T CI T ADA A D A T ADA A D A T ADA A D A T
France		FF		

I

I

I E A L I L S

Petrol and Gas Oil

Mineral oils

		Petrol			Gas Oil		
		Leaded Petrol	Unleaded Petrol	Used as propellant	Used for ind./comm. purposes	Used for heating purposes	
C		C	C	C	C	C	
D	EEC	A D EC	A D EC	A D EC	A D EC	A D EC	EC
S		ECU	ECU	ECU	ECU	ECU	
AT	S	E C EU	E C EU	E C EU	E C EU	E C EU	AT
BE	B						
DE	D						
D	D						
EL	DA						
ES	TA						
I							
U	UL						

D I C
I I C
EL L U D DA
S D A

...Petrol and Gas Oil...

Mineral oils

		Petrol				Gas Oil					
		Leaded Petrol		Unleaded Petrol		Used as propellant		Used for ind./comm. purposes		Used for heating purposes	
C		C	C			C		C			
C											
A	D EC	A	D EC	A	D EC	A	D EC	A	D EC	A	D EC
	ECU		ECU		ECU		ECU		ECU		ECU
D	EEC	A	D EEC	A	D EEC	A	D EEC	A	D EEC	A	D EEC
S	C	E C EU		E C EU		E C EU		E C EU		E C EU	
IE	IL										
IT	LIT										
LU	L										
L	L										
T	ESC										
SE	S										

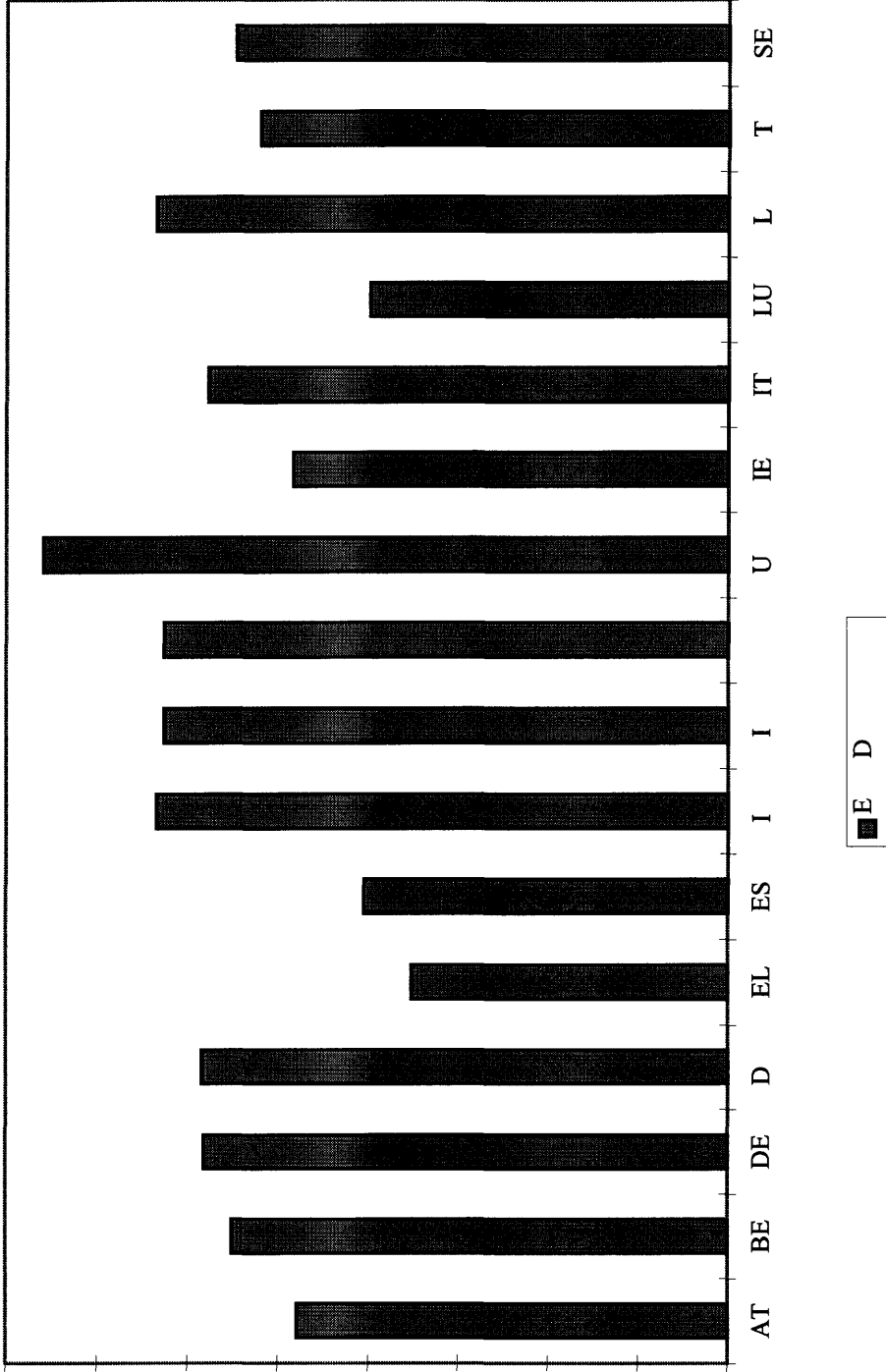
LU
SE I C

BE A B B B B T
BELU T S A D EEC
D L
EL L C S D EU C A T S S A D
EEC
U AT D AT
T T A A D A EEC T
SE T S S T
SE T S S S

Leaded Petrol

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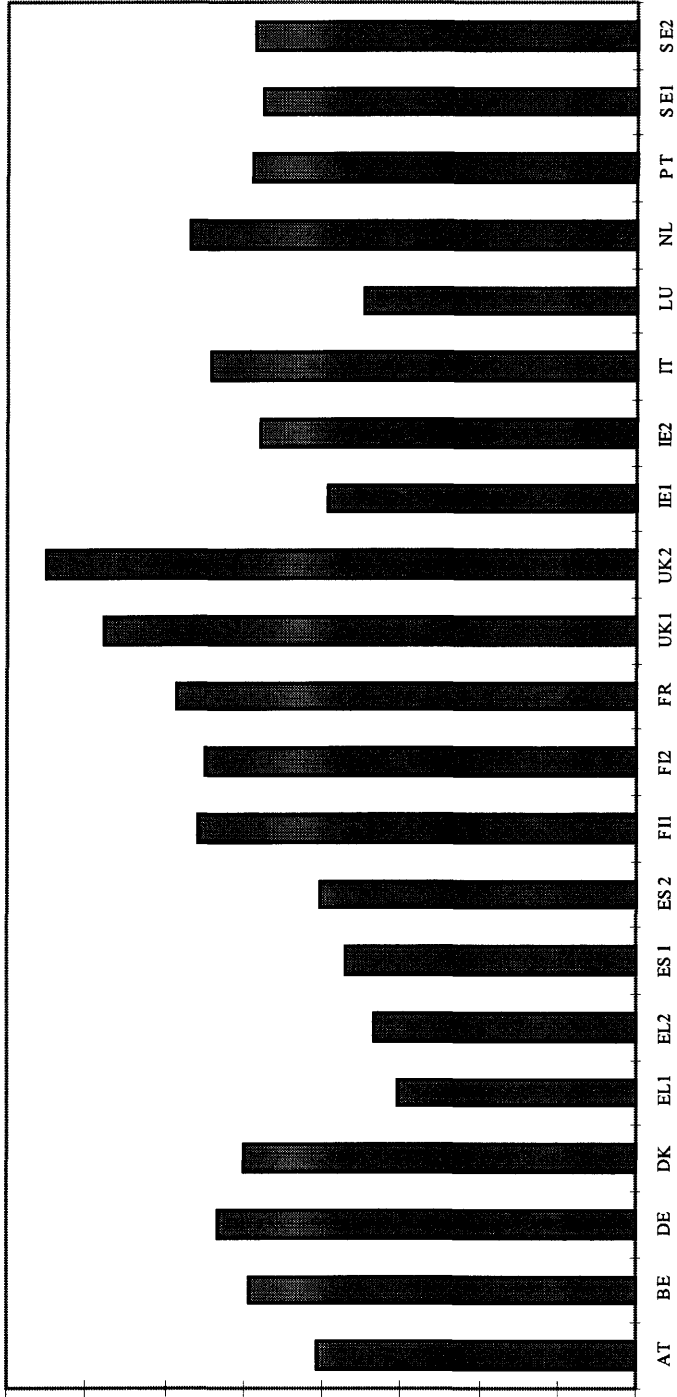
E



EU

Unleaded Petrol

E
1 1



E D R

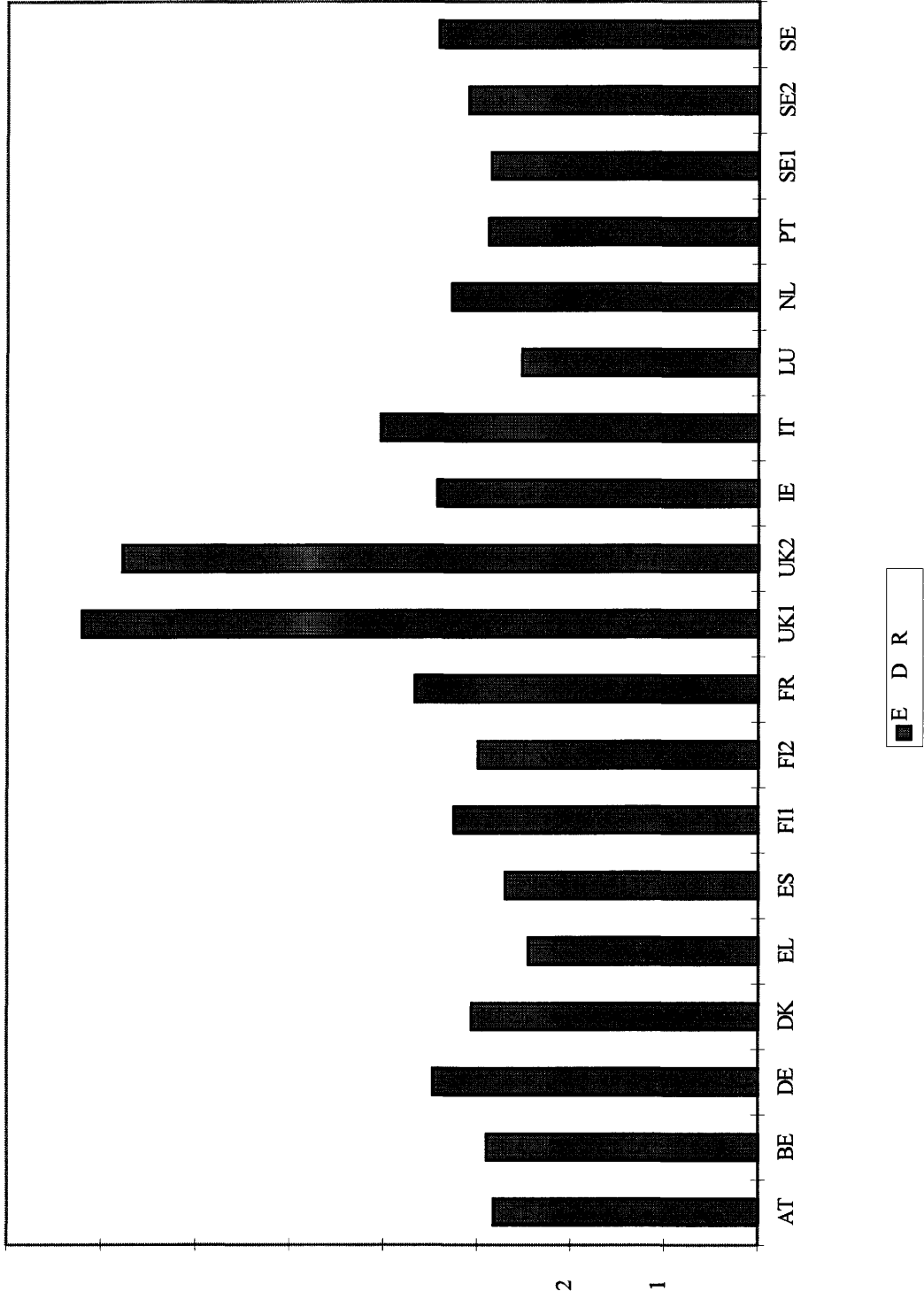
2 EUR 1

Diesel

(Gas Oil "Propellant")

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E 11



2 EUR 1

Liquid Petroleum Gas (LPG) and Methane

Mineral oils

Liquid Petroleum Gas and Methane

		Used as propellant				Used for industrial and commercial purposes				Used for heating purposes			
		CN 2 11 12 11 _CN 2 11 1				CN 2 11 2				CN 2 11 2			
		A D EC				A D EC				A D EC			
		I ECU 1				I ECU 1				I ECU 1			
S	N C	E		N C		E		N C		E		N C	
		A	D	A	D	A	D	A	D	A	D	A	D
		EUR		AT		EUR		AT		EUR		AT	
AT	S	2	21	2	21	2	21	2	21	2	21	2	21
BE	BFR	12	22	12	22	1	1	2	2	1	1	2	2
DE	D	2	2	2	2	2	2	1	1	2	2	1	1
DK	DKR	1	1	1	1	2	2	2	2	1	1	2	2
EL	DRA	1	1	1	1	1	1	1	1	1	1	1	1
ES	PTA	1	1	1	1	1	1	2	2	1	1	1	1
FI	FK	22	22	22	22	2	2	2	2	2	2	22	22
FR	FF	1	1	1	1	2	2	2	2	2	2	2	2
UK	UKL	1	1	1	1	2	2	2	2	2	2	2	2
IE	IRL	2	2	2	2	2	2	2	2	2	2	2	2
IT	LIT	1	1	1	1	2	2	2	2	2	2	2	2
LU	LFR	1	1	1	1	1	1	1	1	1	1	1	1
NL	FL	22	22	22	22	1	1	1	1	1	1	1	1
PT	ESC	2	2	2	2	1	1	1	1	1	1	1	1
SE	SKR	21	21	21	21	2	2	2	2	2	2	2	2

DK I C2
SE I C2

AT	LP								
DE	F	LP D 2 1	1	D	1				
EL	LP								
FI	LP	A	T						
UK	LP			F	2	AT			
IE	LP	R	1	IRL	1				
PT	P			A	R	A			
				A	1	D	2	EEC	
IT									
SE	LP						LP	SKR	1
	B								
NL	T	LP		FL 12	EUR	1			

Heavy fuel oil and Kerosene
Mineral oils

		Heavy fuel oil				Kerosene							
		Used as propellant				Used for industrial and commercial purposes				Used for heating purposes			
		CN21 CN21				CN21 1				CN21 1			
		A D EC				A D EC				A D EC			
		1 ECU 1				1 ECU 1				1 ECU 1			
		A D 2 2 EEC				A D 2 2 EEC				A D 2 2 EEC			
S	N C	E	N C	EUR	AT	E	N C	EUR	AT	E	N C	EUR	AT
AT	S			2	2			2 2 1	2			2 2 1	2
BE	BFR	< 1	2	1	21			2	21			2 2 1	21
DE	D	> 1		1	21			11	1				
DK	DKR		22	2	1				2				2
EL	DRA		1	2 21	1			2 1	1			2 2 1	1
ES	PTA		22	1 2	1			2 1	1			2 1	1
FI	FK	> 2		2	22			2 2	22			2	22
FR	FF		1 1	22	2			2 2	2			2 2 1	2
UK	UKL		2	2	1			2	1				2
IE	IRL		1	1 1	12			2	12				12
IT	LIT		2 1	12 2	1			2	2				2
LU	LFR	< 1	12	2	1				1				12
NL	FL	> 1		1	1			11	1			1	12
PT	ESC	< 1	2	1	1			2 2	1			2	1
SE	SKR	> 1	1	2 2	12			2 2	1			2 2	12
				2 2	2			2 2	2			1 2 2	2
				2 2	2			1	2			1 2 2	2
				2 2	2			1	2			1 2 2	2

DK I C2
FI I C2
SE I C2

AT
AT

S 1

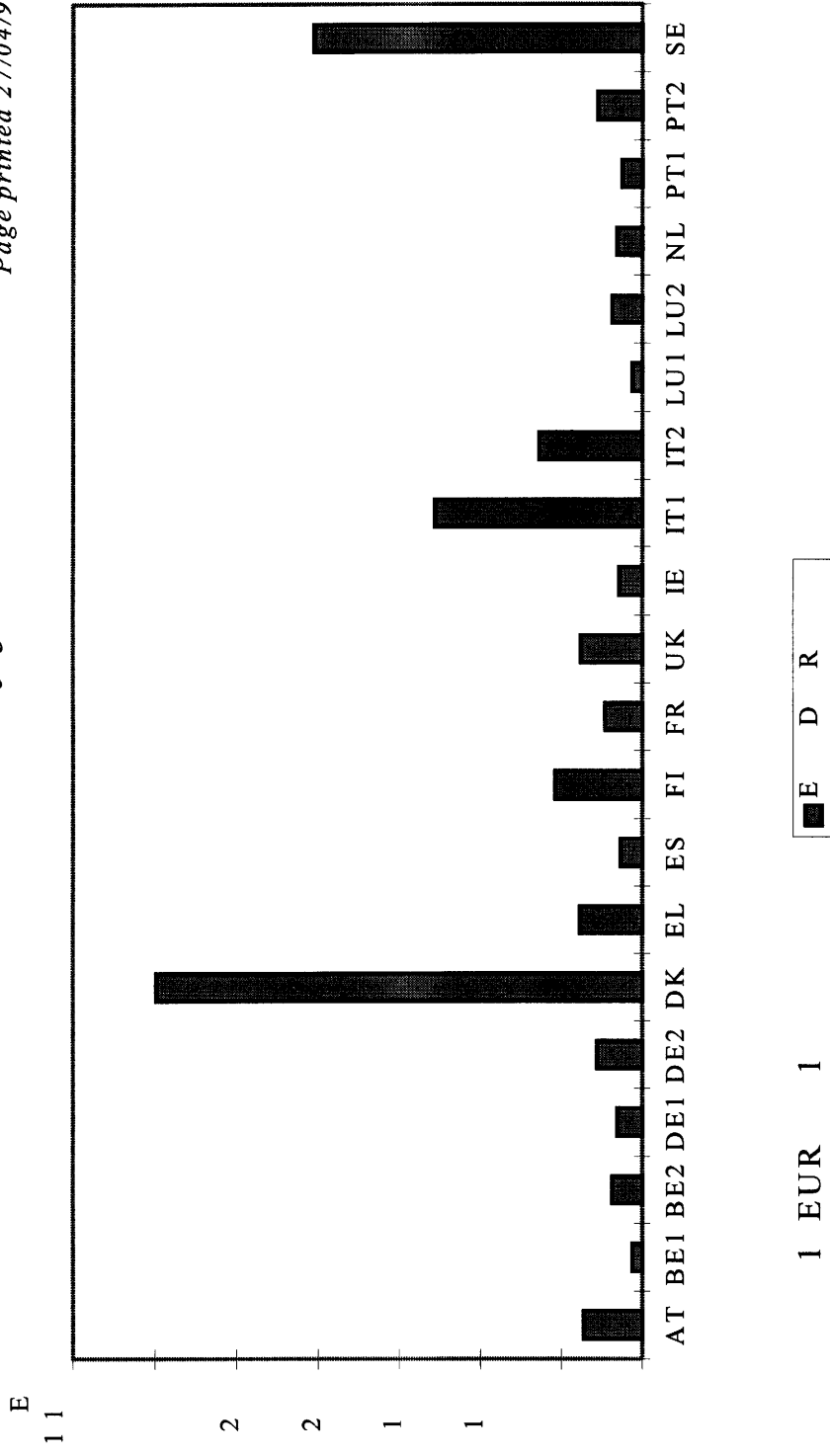
FI I C2 1 1 C2 FK FK 2 C2 T
1
FI K

UK AT 1 D 2 AT

SE 2 1 SKR 2 1 K SKR

Heavy fuel oil

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Member State	Tax			Description
	Tax type	NatCurr	EURO	
Belgium				
P	BFR		1	E
Germany				
	DM			C
				C
				C
Finland				
P	FMK		1	S
			2	S
			2	S
France				
P	FF			T_IFP_T I
			1	T_IFP
			2	T_IFP
			1	T_IFP
			1	T_IFP
			1	T_IFP
			1	T_IFP LP PLC
			2	T_CPDC
			22	T_CPDC T C
			1	T_ADEE
			1	T_ADEE T A
			1	T_FS
				T_FS T F
				T_CPSSP C
Netherlands				
	R			
	HFL			
			1	C A
			1	F
			12	F
			11	F
			12	F LP
			1	F
			1	R
			12	R
			112	R *
			12	R LP *
			2	R *
	SKR		21	A
Sweden				
P				L
			1	I
S	P		1	I
C	A			T

ANUFACTURED T BACC

		Cigarettes											
		Specific Excise 1		Ad alorem Excise	VAT %	Ad Valorem Excise + VAT	Total Tax	C	Excise Yield	Overall Minimum Excise Duty			
		N C	EUR	TIRSP	AT	TIRSP	TIRSP	AT	A 2 D 2 EEC	EUR	AT		
		1	2	3	4	5	6	7	8	9	10	11	12
C	1 1 1 2												
D	2 EEC												
S	N C	1	2	3	4	5	6	7	8	9	10	11	12
AT	S	2	1	1	2	2	1	2		1	11		2
BE	BFR	21	12		1 2	21	1	2		2	1 1		2
DE	D	2 2				21	1			2 1	1		1
DK	DKR		1 2			21 22	2	1 22	1	1	2 1 2	12 1	1
EL	DRA	1 1 2	2				1 2	11	2			1	
ES	PTA						1		2	1			
FI	FK		1	1	1		1		21	11	1 1	1	1
FR	FF			2			1	1			1 2	2	2
UK	UKL	2	11	1	1	22	1	1	1	1	2 1 2	1 1	1 1
IE	IRL		12	2 2	2	1	11 11	2	1	1	2 1	12	
IT	LIT					2	1			1			
LU	LFR		1		1 2		1	2	1		1	2 2	2
NL	FL				1	21	1		1	2	12 1 2	12	
PT	ESC		21	2 1	1		1		1	1		2	1
SE	SKR	2	21	11 11	1	2	2	2	1	1	1		1

A

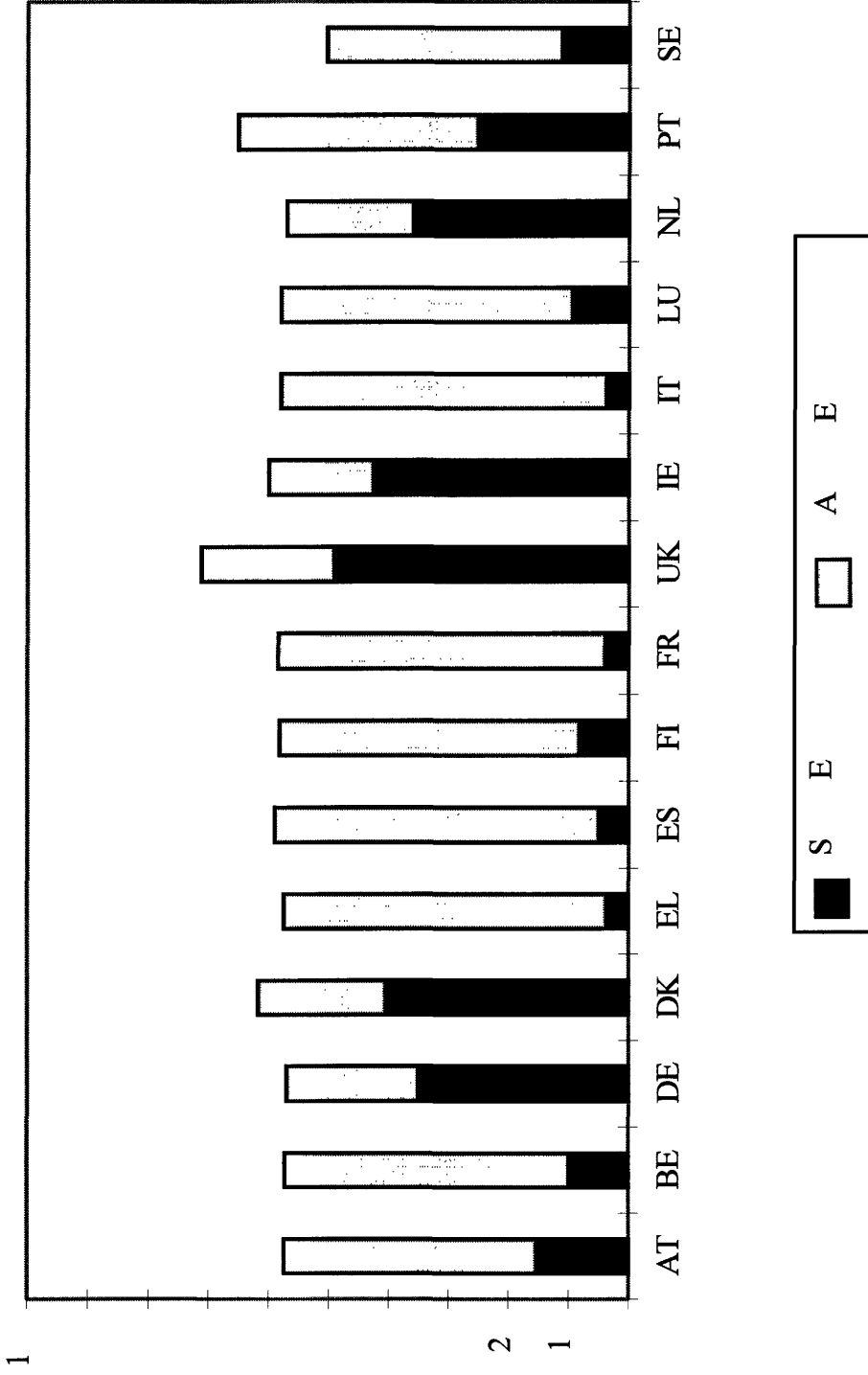
A 2 D 2 EEC

PT P

Cigarettes

Overall Minimum Excise Duty

R S
P



Cigarettes Excise Yield

E 11

2

1

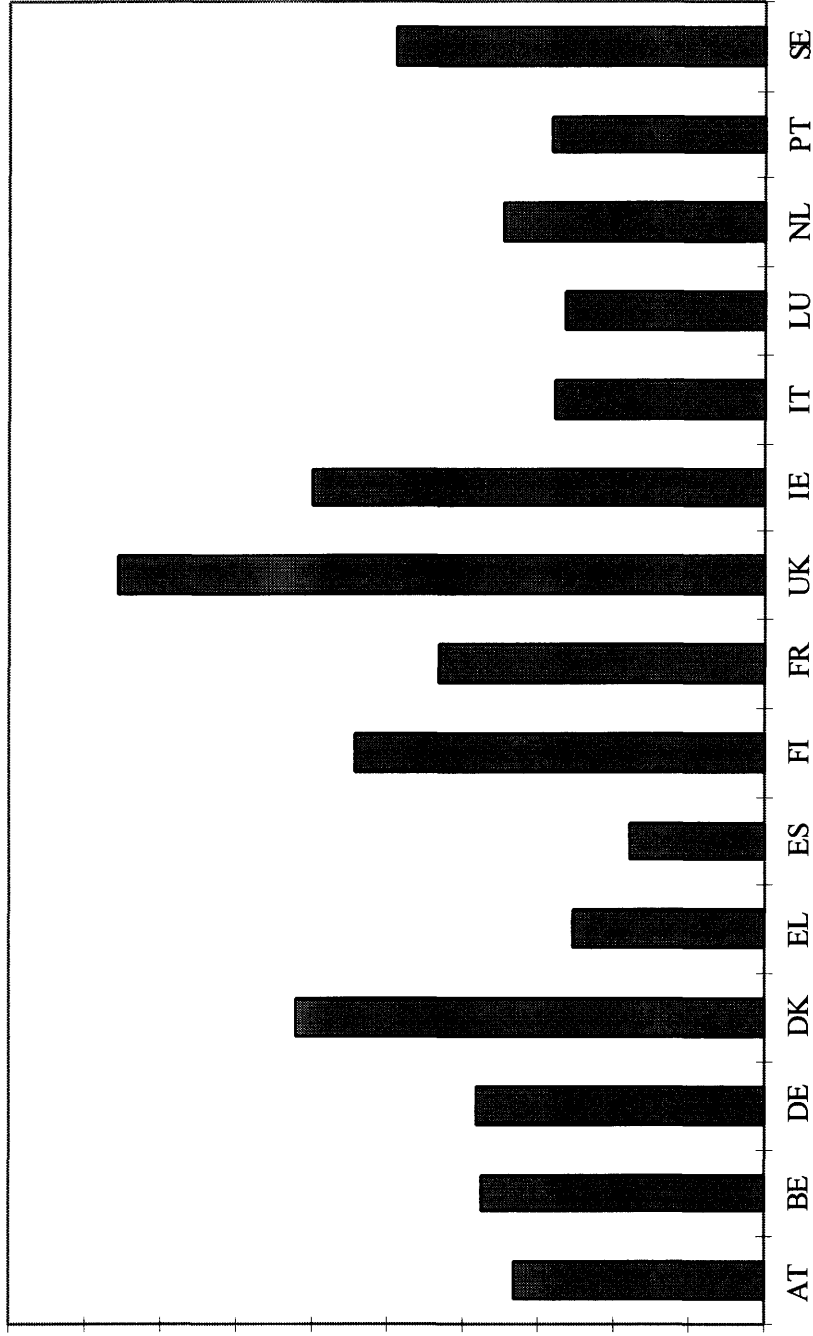
1

1

12

1

2



Cigars and Cigarillos					
Specific Excise	Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	or _____ TIRSP	
C 1 1 1 2	N C	TIRSP	TIRSP	TIRSP	TIRSP
	EUR			or ECU 1	A D 2 EEC
D 2 EEC				or ECU	A D 2 EEC
S	N C				
AT					
BE					
DE					
DK	2	1 2	1	2	
EL	1	2	1	1 2	
ES			2	2 2	
FI			12		
FR			22		
UK	122	1 2	2		
IE	1 1	12 2		1	
IT			2	1	
IT				2	
LU			1	2	
NL			1	1 1	
PT			2 21	1	
SE		2		2	

T

2 EEC

A 2 D

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

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Manufactured tobacco

		Fine-Cut Smoking Tobacco				
		Specific Excise	Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	
C 1 1 1 2		N C	EUR	TIRSP	TIRSP	_____TIRSP or _____
D	2 EEC					A D 2 EEC
S	N C					TIRSP or ECU 2
AT	S					A D 2 EEC
BE	BFR			1	1	
DE	D	21	1 2	1	1 1	
DK	DKR			2	2	
EL	DRA			1 2	2	
ES	PTA			1	1 2	
FI	FK	12	2 1	1		
FR	FF			1		
UK	UKL			1	1	
IE	IRL	1	12	1	1	
IT	LIT			1		
LU	LFR			1 1	2 21	
NL	FL	2	1 1	1		
PT	ESC			1		
SE	SKR			2	2	

T

2 EEC

A 2 D

Other smoking tobaccos

Manufactured tobacco

TIRSP ²⁴		Other smoking tobaccos			
R	S	Specific excise	Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT
P	T				or
T	I				TIRSP
		N C	EUR	TIRSP	A D 2 EEC
					2 TIRSP
					or
					ECU 1
					A D 2 EEC
C					
1	1				
1	2				
D	2				
EEC					
S					
AT					
BE		21	1	1	1
DE				1	2
DK				2	2
DR				1	2
EL				1	2
ES				1	2
FI		12	2	1	2
FR				1	2
UK				1	1
IE				1	1
IT				1	1
LU				1	1
NL		2	1	1	2
PT				1	1
SE				2	2

RE ENUES FR TAXES N C NSU PTI N

ECU Exchange Rate

Value of National Currencies in ECU at 1 January 1995 - 1 January 1996 - 1 January 1997 - 1 January 1998 - EURO 1 January 1999						
Member State	Currency	ECU	ECU	ECU	ECU	EUR
AT	S	1 22	1	1	1	1
BE	BFR	212	1 2 2	1 1	1 2	1
DE	D	1	2	22	1 1	1
DK	DKR	1	1	2	2 2	1
EL	DRA	2 1	11	22	12 2 2	2 1
ES	PTA	1 1 2	1	1	1 12	1
FI	F K	12	1	2 1	2	
FR	FF		1		122	
UK	UKL	2	2			111
IE	IRL	2 2	1		1 1	
IT	LIT	1 22	2	1 1 1	1 2 2	1 2
LU	LFR	212	212	212		
NL	FL	2 1	2 11	2 1	2 22	2 2 1
PT	ESC	1	1	1 1	2 2	2 2
SE	SKR	1 21			2	

REVENUE FROM TAXES ON CONSUMPTION (EXCISE DUTIES AND SIMILAR CHARGES) OTHER THAN VAT
(All revenue figures are expressed in euro)

Alcoholic beverages
(in millions)

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S	Y	I		II		III		IV		V	
		N	C	N	C	N	C	N	C	N	C
		Ethyl Alcohol		Intermediate Products		Still Wine		Sparkling Wine		Beer	
		EUR		EUR		EUR		EUR		EUR	
AT	1	S		2				2	2	22	1 22
	1	S	12 1	1	1 2			1 1	22	1	1 1
	1	S	11	1	1 1				22	2	1 2
	1	S	11								
BE	1	BFR	1		2	2 2		1	1		1
	1	BFR	1	11	2	2		12	1 1	2	1 1
	1	BFR	1		2 1	2		1	1 2	1 2	1 1
	1	BFR	2 1	12 2	1 1	1	2		21	12	22 2
DK	1	DKR	1				121 1	1	1 1	1 2	221
	1	DKR	1				12	1	22	1 1	22
	1	DKR	1 1	2		1 22	1 2	1	2	1 2	22 1
	1	DKR	1 2 1	1	2	1	1	1	2	1	21
FI	1	FK	2 1 1	2	1	2	1 1 1	S		2	2 2
	1	FK	2	1	2 2	1	1 1 1	S		2	
	1	FK	2	1 2			121	S		2	1
	1	FK	2 1	1	2		1	S		22 2	1
FR	1	FF	11 1	12 2	1	11	1 1		2	1	2 1 1
	1	FF	11 2 1	12 2	1		1 1		21	1	22
	1	FF	11	12	1 1		1 2		22 2	1 1	
	1	FF	11	12 2 1	1 1	1	1		22 1	2 1	
DE	1	D	2 2	2	1			11 2 1		1	1
	1	D	2	2	22 2			1 2		1	2
	1	D	2 2	2	2			1	1	1	
	1	D	2 2 1	2	2			1 2	2 2	1	
EL	1	DRA	2								
	1	DRA	11 2	E A						1 2 1	2
	1	DRA	11 2	E A						1	
	1	DRA	1 2 1	E A						1	2
	1	DRA	1	E A						1	
IE	1	IRL	12 1 1	1	1	1		1	1	2	2
	1	IRL	1	1	2 1			1	1	2 1	1 1
	1	IRL	1 1 2	1	2			2	2	2	2
	1	IRL	1 1	2	2			2	2	2	

...Revenues - Alcoholic beverages...

(All revenue figures are expressed in euro)

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S	Y	I		II		III		IV		V	
		N	C	N	C	N	C	N	C	N	C
		Ethyl Alcohol		Intermediate Products		Still Wine		Sparkling Wine		Beer	
		EUR		EUR		EUR		EUR		EUR	
IT	1	211	1	2	1					11	2
	1		1	2	1					2	211
	1	222	1	2	1					2	2
	1	2	2	2	1					2	211
LU	1		22		1					1	2
	1		22 2							1	2
	1		2		1					121	
	1		2 22		2					11	2
NL	1			1	1 1						21
	1			22	1	I P					22 2
	1			22	1	I P					2 1
	1		2 2	22	1 2	I P				11	2 2
	1		2 2		1 1	I P					2 2
PT	1										
	1		1							1 11	
	1		11			E A				1	
	1		2 2		1	I P				1	
	1				211					1	
ES	1			2	1						
	1		2		2 2					2 21	1
	1				2					1	
	1		1 1		2						21 1
	1		111		2					2	1 1
SE	1		1	222	2 2					11	
	1		2	2	2	2		S		2	1
	1		2	2	2	2		S		2	2 2
	1		1 2	1	1	2		S		211	22
	1			1	1	2		S			
UK	1		111		1 22					2	1
	1		1		1	111				2	2
	1					112					
	1					12				2 2	2
	1		21 1		11					2	12
	1		22		1	1 2				2	

F

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

Mineral oils

Page printed 20/04/99

(All revenue figures are expressed in euro)

S	Y	N C	I		II		III		I		Heavy fuel oil			
			Leaded petrol		Unleaded Petrol		Diesel		LPG and Methane		N C		EUR	
			N C	EUR	N C	EUR	N C	EUR	N C	EUR	N C	EUR	N C	EUR
AT	1	S	2	1 1	L P	12	L P	21	L P	1	2	L P	2	1
	1	S		1 1	1 1		1 1		1 2	1 2		1 1	1	1
	1	S	2	2 2	L P	12 1	L P	1	1 1	1 1		L P	1 1	1
	1	S	2	2 2 2	L P	1	L P	1 21	1	1		L P	2	1 1
BE	1	BFR	2 1		2	12		12		1	2		2	
	1	BFR	2 2	1	2	1 1 1		1 1		1 2		1 1	1	1
	1	BFR	2 2 2	2 1 2	1	1 2 1		1		1 1		1 1	1	1
	1	BFR	1	2 1	2	1		1		1		2	1 1	1 1
DK	1	DKR	1	1			2					1	2	
	1	DKR	1	1	2 1	1 1 2	1 1			2		2	2	
	1	DKR	1 1	1	2	1 1 1 2	1	1		2	1	1 1 2 1	2	2
	1	DKR	1 1 2	1	1	1 1 1	1 1	1 1		2	2	2 2	2	2
FI	1	FK	1	2	1		2			1	2 2	1 2	1 2	
	1	FK	1 2	2 1	2	1 2 1 1	2	1		2	2 2	2 2	2	2
	1	FK	1	2	1	1 2 2	1	1		2	2	2	2	1 1
	1	FK	1	2	1	1	1	1		2	1	2 1	1 1	1 1
FR	1	FF	1 2		1		1			2	1		2	1
	1	FF	1 2	1	1		1			2	2		2	1
	1	FF	2 1	2 1	2 2	1		2		2	2		2	1
	1	FF	1 2	2 1	L P		L P					L P	1	
DE	1	D	2	1 2 2	1	1 1	1 1 2			2 2	1	1	2	
	1	D	1 1	1 2 2	2 1	1	1	2		2	1 2 2	1 2	2	
	1	D	1 1	1	1	2	1	1		1	1		2	
	1	D	2 1	2 1	1	2 1	1	1		2	1 2		1	
EL	1	DRA	1	1	L P		2 2			1			1 2	
	1	DRA	2 1	1	L P		2			2 1 2	1		1 1	
	1	DRA	2 2 1	1	L P		1 1			2 1			1 2 2	
	1	DRA	2 1	1	L P		1 2			2 2	2	1	1 1	
IE	1	IRL	1	2 2 1	2 1 1	2	2	2		1		1 1	1 2	
	1	IRL	1	1 2	2 2 2	2 2	2 2 2	1		1		1 1	1 2	
	1	IRL	1	1	1		1			1 1		1 1	1	
	1	IRL	1 2 2	1 2 2	1 2 2	1 2 2	1 2 2	1 2 2		1 1		1 1	1 1	

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FI C I LP

IE C III D I

S	Y	I		II		III		I		Heavy fuel oil	
		N	C	N	C	N	C	N	C	N	C
IT	1	LIT	1 1			112	1	12	22 2	2	1 1
	1	LIT	11	12	1	12 2	22	12	1 1	11	22
	1	LIT	1	1	1 1	12 2	2	2	1 1	1	1
	1	LIT	12 1	12	2 2	12 2		1	1	1	21
LU	1	LFR	22		1	2	11	1	2	11	2
	1	LFR	1 2		1 1	22	1 1	1	1	2	2
	1	LFR	1	2 11	1 1	2	1	1	2	2	1
	1	LFR		2	1	1 2	1 2	1	2	2	
NL	1	FL		2 1	L P	12	1	D		D	
	1	FL		2	L P		1	D		D	
	1	FL	11		L P		1	D		D	
	1	FL		1 1	L P		1	D		D	
PT	1	ESC	1	2		1 2	12			12	1
	1	ESC	1	2		1 2	1 1			2	
	1	ESC	1 2 2	1	1 2	1	1	1	2	1	
	1	ESC	12 1		1 2	2	11	1	1 1 1	2	
ES	1	PTA	1		1 2	1	2 2	1	1	2	1
	1	PTA		12	1 1	1 11	1 22	2	1 2	2	
	1	PTA	2	2 1	♦22	1 2	1 1	2	2 2	1	
	1	PTA	2	2 2	♦2	1	1 1	2	1	1	
SE	1	SKR	1	2 1	22	1 11	1 11	2	2	121	12
	1	SKR			2	1	12 2	2	2 2	1	22 11
	1	SKR			2 1	1 1	12 11	2	2	1	211
	1	SKR			2 1 1	11 2	12	2	2 2	2	21
UK	1	UKL		2 2	1	12	2			2	11
	1	UKL	1		1 2	111 2					
	1	UKL	2 2	1 1	1 1						
	1	UKL	2	1 1	1 1						

F

DK C

DK T I LP D

ES ♦C II U P S

SE T LP

UK 1 1 2 UKL 2 1 EUR I

1

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

(All revenue figures are expressed in euro)

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S	Y	N C	I		II		III		I	
			N C	EUR	N C	EUR	N C	EUR	N C	EUR
AT	1	S	121	2	C	1 1	C	1	C	1
	1	S	12 2							
	1	S	121	2 1	C		C		C	
	1	S	1 2		C		C		C	
BE	1	BFR	1 2		11	2				21
	1	BFR	1	1	11	2				22
	1	BFR	211	2	1 2	2 1				1
	1	BFR	2	1 1	11 1	2 2				1 1
DK	1	DKR	1		1	12 2				11 1
	1	DKR	2 1	22	1	11 1				12 2
	1	DKR	1	2 11	2	1			1 1	11
	1	DKR	1		1 1	1				11 2
FI	1	FK	2 1	2 2	2	1				2
	1	FK	2	1	2				1 2	
	1	FK	2		2				2	1
	1	FK	2	2 2	1				2	1 2
FR	1	FF	11 2	2 2	C					
	1	FF	1	1	C					
	1	FF	1	21 1	C					
	1	FF	2	2 1	C					
DE	1	D	1	1 1						2
	1	D	1	1 12 2						
	1	D	1 2	1 21						
	1	D	2 2	1 1					2	2
EL	1	DRA	1	12 2	C					
	1	DRA	12	12	C					
	1	DRA	1	1	C					
	1	DRA	1 2	1 2	C					
IE	1	IRL	1	1						2
	1	IRL	1 22							1
	1	IRL								
	1	IRL								

F

S Y	I		II		III		I	
	N C	EUR	N C	EUR	N C	EUR	N C	EUR
IT								
1	LIT	2		1 1		1	2	2 2
1	LIT			1		2		22 12
1	LIT	11	2	1				22
1	LIT	111		1 1		2		2
LU								
1	LFR	1		1		1		2
1	LFR	1 1		1		1		
1	LFR	2		1		2		12 2
1	LFR	1		2		2		11
NL								
1	FL	21		1		C	2	1 2
1	FL	2 1		1		C		2
1	FL	212		1		C	2	1
1	FL	2		C		C	C	
PT								
1	ESC	1		1		C	2	1
1	ESC	1		2		C	2	1
1	ESC	1		2		C	2	1
1	ESC	1 2 2				C	2 2 2	2 1
ES								
1	PTA	211		1		C		2 2
1	PTA	2 1		21		C	2	
1	PTA	2		2		C	1	2
1	PTA	1		2 1		C	1 2	
SE								
1	SKR	1		2		C		1
1	SKR					C		1
1	SKR	11				C		
1	SKR	1 2		22		C		
UK								
1	UKL	1		1		C	2	2
1	UKL	1		1 2 1		C	2	2 1 1
1	UKL	1		1 1		C	21	2 2
1	UKL	1121		1 1 2		C	2	2 2

F
UK C I

I UKL P UKL

Attendance at EU Librarians' Meetings

Institution	DC - 1990	DC - 1993	Charleston	Seattle	Pittsburgh
University of Arizona			Victoria Mills Robert Mitchell	Atifa Rawan	Atifa Rawan
University of Arkansas	Shelley Wold		Brent Nelson	Karen Russ	Karen Russ
University of California, Berkeley	Andrea Sevetson	Andrea Sevetson	Andrea Sevetson	Andrea Sevetson	Andrea Sevetson
University of California, Los Angeles	Chere Negaard		Chere Negaard	(Cancelled - Chere Negaard)	
University of California, San Diego	Renata Coates	Cynthia Jahns	Cynthia Jahns	Sam Dunlap	Sam Dunlap
University of Southern California	Janice Hanks	Janice Hanks	Lauren Pugh	Janice Hanks	Janice Hanks
Stanford University	Agnes Peterson		Molly Molloy	Molly Molloy	Molly Molloy
University of Colorado	Laura Carter	Deborah Hollis	Margaret Jobe	Margaret Jobe Suzan Winters	(Cancelled - Tim Byrne)
Yale University	Sandy Peterson	Arlene Weible	Sandy Peterson Martha Brogan	Sandy Peterson	Sandy Peterson
American University	John Haywood Joanne Zich	John Haywood Joanne Zich	William Ryan	William Ryan Joanne Zich	Joanne Zich
Library of Congress	C. Bean M.L. Bernal R.W. Schaaf S. Striner	Georgia Higley Mary Louise Bernal	Georgia Higley	Georgia Higley	Georgia Higley
University of Florida	Mary Gay Anderson	Mary Gay Anderson	Mary Gay Anderson	Mary Gay Anderson	Mary Gay Anderson
Emory University	Cindy Wang		James Bailey	Amy Flick	Amy Flick
University of Georgia				Anne Burnett	Anne Burnett
University of Chicago	Jennette Rader	Lyonette Louis- Jacques	Paul Belloni	Paul Belloni	Paul Belloni
University of Illinois	Ted Mahr		Weiwei Wang	Jane Williams	Jane Williams
Illinois Institute of Technology	John Strzynski		Mickie Voges	Gretchen Van Dam	Gretchen VanDam
Northwestern University	Michelle Strange	Ray Wang	Cindi Wolff	Mike McCaffrey- Noviss	Jacqueline Druery
Indiana University	Marian Shaaban Ralph Gaebler Gloria Westfall	Marian Shaaban	Marian Shaaban	Marian Shaaban	Marian Shaaban

University of Notre Dame	Stephen Hayes		Michael Lutes	Michael Lutes	Michael Lutes Angelika Ryan
University of Iowa	Carolyn Kohler	Marianne Ryan	Marianne Ryan	Carolyn Kohler	Carolyn Kohler
University of Kansas	Carmen Orth- Alfie	Carmen Orth- Alfie	Donna Koepp	Roger Anderson	Roger Anderson
University of Kentucky	Sandra McAninch	Shawn Livingston	Shawn Livingston	Shawn Livingston	Shawn Livingston
University of New Orleans	Marilyn Hankel	Janette Griffin	Marilyn Hankel Janette Griffin	Marilyn Hankel Janette Griffin	Marilyn Hankel
University of Maine		Hugh Hill	Martin Cerjan	Lee Neugebauer	Mary Sexton
Harvard University	Ruth Rogers	Jeanette Yackle	Bridget Reischer Stephen Wiles	Silke Sahl	Jeanette Yackle
University of Michigan	Beth McWilliams	Beth McWilliams	Jennifer Lentz		
Michigan State University	Laurel Minott			Debbi Schaubman	
University of Minnesota	Julia Wallace	Julia Wallace	Julia Wallace	Julia Wallace Barbara Walden	Julia Wallace Suzanne Thorpe
Washington University	Terrence Keegan	Terrence Keegan	Terrence Keegan	Terrence Keegan	Terrence Keegan
University of Nebraska					Suping Lu
Princeton University	Sally Burkman	Sally Burkman	Sally Burkman	Evelyn Klingler Laird Klingler	Sally Burkman
University of New Mexico	Kathleen Keating	Sever Bordeianu	Sever Bordeianu	Daniel Barkley	Daniel Barkley
Council on Foreign Relations	Virginia Etheridge	Lilita Gusts	Lilita Gusts	Lilita Gusts	Marcia Sprules
New York Public Library	John Balow Erminio D'Onofrio	John Ganly	John Ganly	John Ganly	John Ganly
New York University	Radu Popa	Radu Popa	Jeanne Rehberg Radu Popa	Jeanne Rehberg	Jeanne Rehberg
Cornell University	Sara How			Sarah How Susan Szasz Palmer	Sarah How Susan Szasz Palmer
State University of New York, Albany		Jeffrey Archer			Mary Van Ullen
State University of New York, Buffalo	Karen Smith John Mielke	Karen Smith	Karen Smith	Karen Smith	Debra Kimok
Duke University	Margaret Brill Lauren Williams	Lauren Sapp	Lauren Sapp Eleanor Mills	Catherine Shreve Eleanor Mills	Catherine Shreve

Ohio State University			Marjorie Murfin	(Cancelled - Marjorie Murfin)	Marjorie Murfin Melanie Putnam
Miami University of Ohio				Kenneth Grabach	Kenneth Grabach
University of Oklahoma			Jeffrey Wilhite	Jeffrey Wilhite	Jeffrey Wilhite
University of Oregon	David Barber	Tom Stave	Tom Stave	Tom Stave Alexey Panchenko	Tom Stave
University of Pennsylvania	Irma Feldman	Bob Persing	Benjamin Burck	Maria Smolka- Day	Heidi Heller
Pennsylvania State University	Helen Sheehy	Helen Sheehy	Helen Sheehy	Helen Sheehy	Helen Sheehy
University of Pittsburgh	Phil Wilkin Marianne Kasica	A. Knapp W. Mann K. Riechenberg D. Rougeaux	Phil Wilkin Caroline Tibbets	Phil Wilkin	Phil Wilkin
University of Puerto Rico		Pedro Padilla- Rosa	Pedro Padilla- Rosa	Pedro Padilla- Rosa	Pedro Padilla- Rosa
University of South Carolina	Deborah Yerkes	Deborah Yerkes	Deborah Yerkes	Deborah Yerkes	Deborah Yerkes
University of Texas	Jonathan Pratter	Brian Quigley	Brian Quigley	Barbara Bridges	Cathy Mantor- Ramirez
Texas Christian University				Brenda Barnes	Brenda Barnes
University of Utah	Michele Widera	Michele Widera	Michele Widera	Michele Widera	Peter Kraus
University of Virginia	Barbara Smith	Barbara Selby	Barbara Selby	Barbara Selby	Scott DeLong
George Mason University	Jamie Coniglio Kerry Sturgill	Jamie Coniglio	Jamie Coniglio	Jamie Coniglio	Matthys van Schaik
University of Washington	David Maack	David Maack	David Maack	David Maack	David Maack
University of Wisconsin	Vicki Hill Ruth Sanderson	Vicki Hill Ruth Sanderson	Vicki Hill Ruth Sanderson	Vicki Hill	Vicki Hill Beth Harper

	D. Aldridge, Univ. of Nevada Paul Zarins, G.W. University	M. Beaudoin, EC- Canada M.E. Ynes, EC-SF			
European Commission		Neville Keery	Neville Keery Peter Doyle	Neville Keery	Neville Keery
European Parliament		Klaus Pohle			Jacques Raybaut Rodney Martin Michael Shackleton
Sales/Statistical Office	Lucien Emringer	Lucien Emringer	Alexander von Witzleben	Frederic Tonhofer Jose Pessanha	Luis Moitinho
Court of Justice/Council		Kurt Riechenberg			Lutz Goebel
Washington Delegation	Peter Doyle Colin Hensley Barbara Sloan Andreas van Agt	Soren Sondergaard Barbara Sloan Peter Doyle	Barbara Sloan	Barbara Sloan	Barbara Sloan Hugo Paemen
Librarians Institutions					