



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

**REF 1.003**  
**Octobre 1999**



# EXCISE DUTY TABLES



**(Incorporates all amendments received up to 1 October 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Historical references (pre-1999) to the ECU should continue to be labelled as ECU.

Rue de la Loi 200, B-1049 Bruxelles/Wetstraat 200, B-1049 Brussel - Belgium - Office: MO59 4/11.  
Telephone: direct line (+32-2)299.06.59, switchboard 299.11.11. Fax: (+32-2)296.19.31.  
Telex: COMEU B 21877. Telegraphic address: COMEUR Brussels.

X.400: G=Tove; S=Mogensen; I=TM; P=CEC; A=RTT; C=BE Internet: tove.mogensen@dg21.cec.be

VIS Peter (CEC, DG11)  
WALTON-GEORGE Ian (CEC, SG)

**te Posted:** Thursday, October 07, 1999 3:45:39 AM

**bject:** Excise Duty Tables - REF 1.003 - October 1999 (1 October)

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incorporates all amendments RECEIVED (!! ) up to 6 October 1999.

amendments (further up-date) and corrections.

ook at page 3 for details.

1 - France - Diesel "Aquazole" - (Council decision as of 30/3/99 in application 1/1/99 - 31/12/99).

ly - Portugal - cigarettes

g - Greece - Petrol and Gas Oil

uct - Spain - LPG "heating" and Methane

addition corrected euro-figures for Ireland.

I send both of them: .doc and .rtf formats.

ope I haven't forgotten anything...

ve Mogensen

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## **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**

<b>1</b>	<b>January 1999</b>		<b>New start</b>
1	January 1999	FR	Mineral Oils (Aquazole)
4	January 1999	FR	Manufactured Tobacco (Cigarettes)
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 (Gas Oil "heating" – season rates)
21	May 1999	PT	Manufactured Tobacco (Cigarettes)
1	June 1999	DK	Mineral Oils (Gas Oil, LPG and Kerosene – all propellant)
1	June 1999	PT	Alcoholic Beverages (Beer)
1	June 1999	PT	Mineral Oils (Petrol and Gas Oil, Kerosene)
5	Aug 1999	EL	Mineral Oils (Petrol and Gas Oil)
3	Oct 1999	ES	Mineral Oils (LPG "heating" and Methane = new)
1	Oct 1999	Page 5	New euro exchange rates for DK, EL, UK and SE.

... ♠and... Minor modifications, some of them cosmetic, added up to 1 October 1999 ♠...

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**ECU Exchange Rate**

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Value of National Currency in Euro at 1 October 1999		
Member State	National Currency	Currency value
AT	OS	13,7875
BE	BFR	40,4271
DE	DM	1,95955
DK	DKR	7,4335
EL	DRA	328,65
ES	PTA	166,523
FI	FMK	5,96482
FR	FF	6,57081
UK	UKL	0,6499
IE	IRL	0,784299
IT	LIT	1937,27
LU	LFR	40,4271
NL	HFL	2,21012
PT	ESC	200,983
SE	SKR	8,7425

ALCOHOLIC BEVERAGES







## Alcoholic Beverages

		Standard rates				Reduced rate			
		Still Wine		Sparkling Wine		Still Wine - Sparkling Wine			
		(Article 8.1 of Directive 92/83/EEC)		(Article 8.2 of Directive 92/83/EEC)		(Not exceeding 8.5% vol.)		(Article 9.3 of Directive 92/83/EEC)	
		0 ECU per hectolitre of product.		0 ECU per hectolitre of product.		0 ECU per hectolitre of product.		0 ECU per hectolitre of product.	
		(Article 5 of Directive 92/84/EEC)		(Article 5 of Directive 92/84/EEC)		(Article 5 of Directive 92/84/EEC)		(Article 5 of Directive 92/84/EEC)	
MS	Nat Curr	Excise duty per hectolitre		Excise duty per hectolitre		Excise duty per hectolitre		VAT %	
		NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO
AT	OS	0,00	0,00	2000,00	1445,06	20,00	1445,06	1000,00	72,53
BE	BFR	1900,00	47,00	6500,00	160,78	21,00	160,78	600,00	14,84
DE	DM	0,00	0,00	266,00	135,75	16,00	135,75	100,00	51,03
DK	DKR	705,00	94,59	1055,00	141,56	25,00	141,56	450,00	60,38
		1055,00	141,56	1405,00	188,52	25,00	188,52	800,00	107,34
EL	DRA	0	0,00	0	0,00	18,00	0,00	0	0,00
ES	PTA	0	0,00	0	0,00	16,00	0,00	27,00	4,53
FI	FMK	1400,00	234,71	1400,00	234,71	22,00	234,71	800,00	134,12
								1100,00	184,41
FR	FF	22,00	3,35	54,80	8,34	20,60	8,34	46,01	66,06
UK	UKL	149,28	214,32	213,27	306,19	17,50	306,19	63,26	90,82
								161,20	231,44
IE	IRL	215,01	274,14	430,02	548,29	21,00	548,29	71,66	91,37
IT	LIT	0	0,00	0	0,00	20,00	0,00		
LU	LFR	0	0,00	0	0,00	15,00	0,00		
NL	HFL	107,50	48,70	366,50	165,83	17,50	165,83	53,75	24,32
PT	ESC	0	0,00	0	0,00	17,00	0,00	69,50	31,45

Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)

(Article 8.1 of Directive 92/83/EEC)

(Article 8.2 of Directive 92/83/EEC)

(Not exceeding 8.5% vol.)

(Article 9.3 of Directive 92/83/EEC)

(Article 5 of Directive 92/84/EEC)

(Article 5 of Directive 92/84/EEC)

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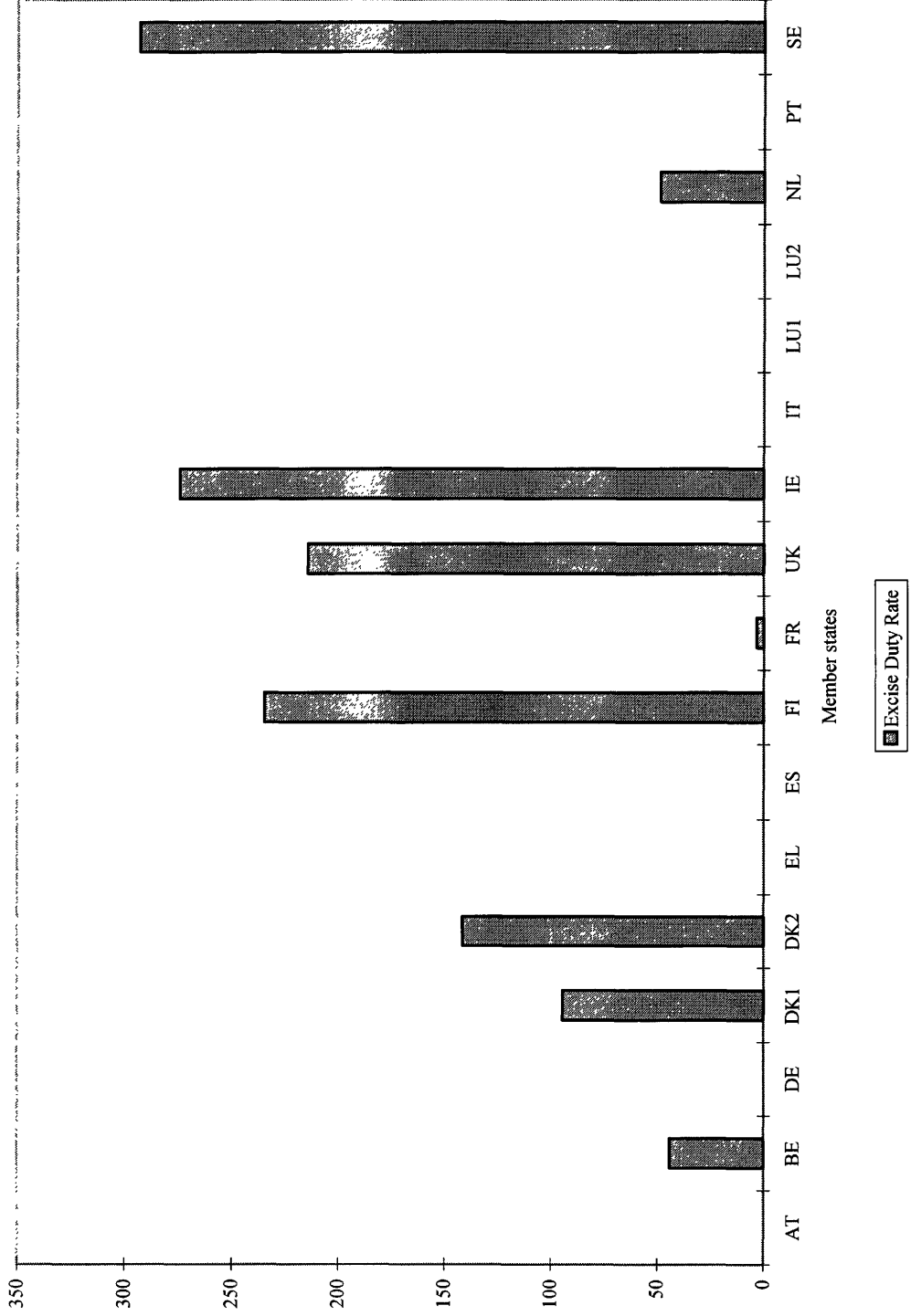
(Article 5 of Directive 92/84/EEC)

(Article 5 of Directive 92/84/EEC)

### Alcoholic Beverages

		Standard rates				Reduced rate					
		Still Wine		Sparkling Wine		Still Wine - Sparkling Wine					
						(Not exceeding 8.5% vol.)					
		(Article 8.1 of Directive 92/83/EEC)		(Article 8.2 of Directive 92/83/EEC)		(Article 9.3 of Directive 92/83/EEC)					
		0 ECU per hectolitre of product.		0 ECU per hectolitre of product.		0 ECU per hectolitre of product.					
		(Article 5 of Directive 92/84/EEC)		(Article 5 of Directive 92/84/EEC)		(Article 5 of Directive 92/84/EEC)					
MS	Nat Curr	Excise duty per hectolitre		Excise duty per hectolitre		Excise duty per hectolitre		VAT			
		NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO		
SE	SKR	2720,00	292,97	2720,00	292,97	2720,00	292,97	0,00	0,00	25,00	25,00
								Still&Spark <2,25%	0,00	25,00	25,00
								Still&Spark 2,25%-4,5%	934,00	25,00	25,00
								Still&Spark 4,5%-7%	1380,00	25,00	25,00
								Still&Spark 7%-8,5%	1898,00	25,00	25,00

# Still wine

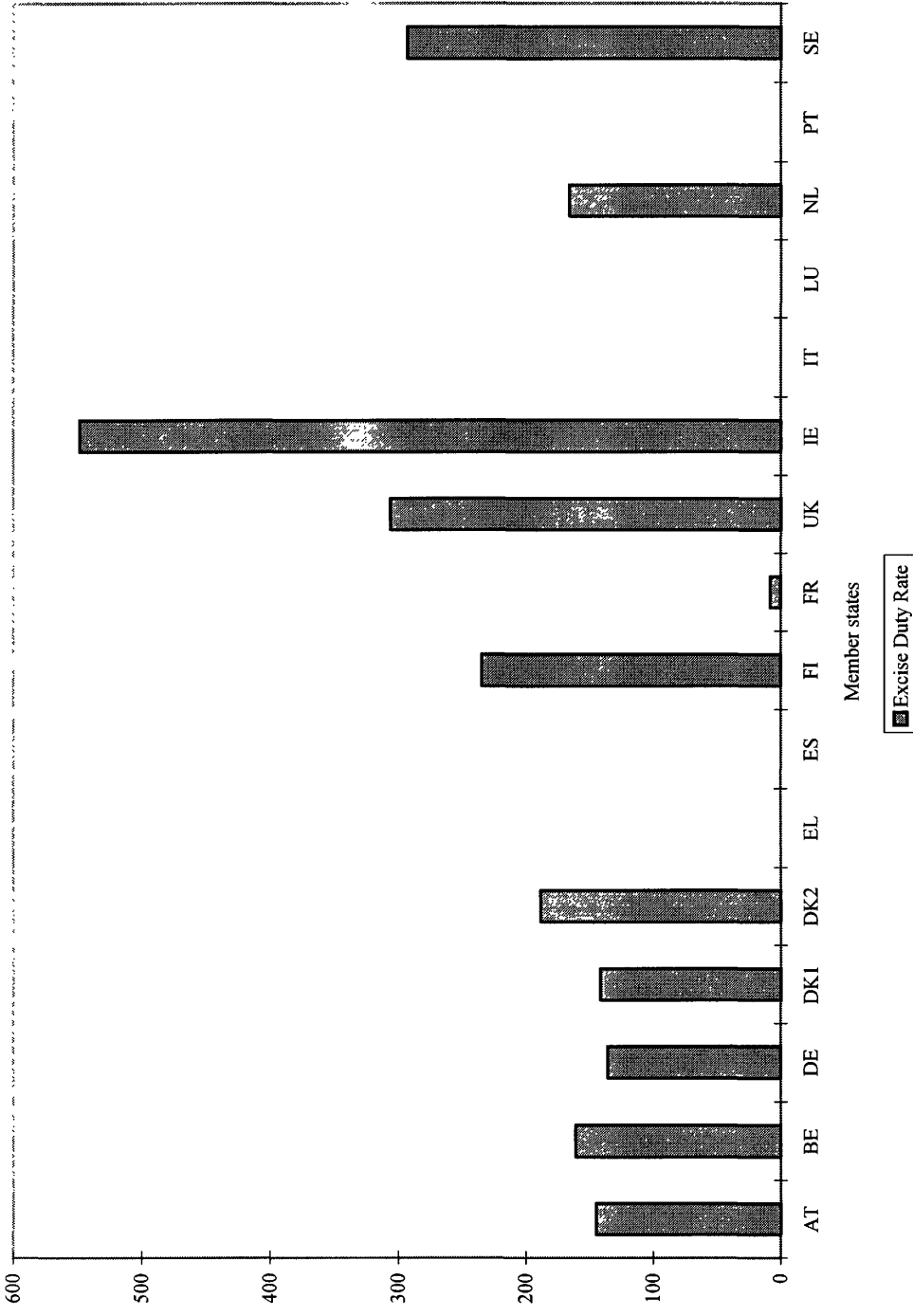


Minimum excise duty: 0 EURO per hectolitre of product

# Sparkling Wine

values in Ecu at 01/10/98

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Minimum excise duty: 0 EURO per hectolitre of product

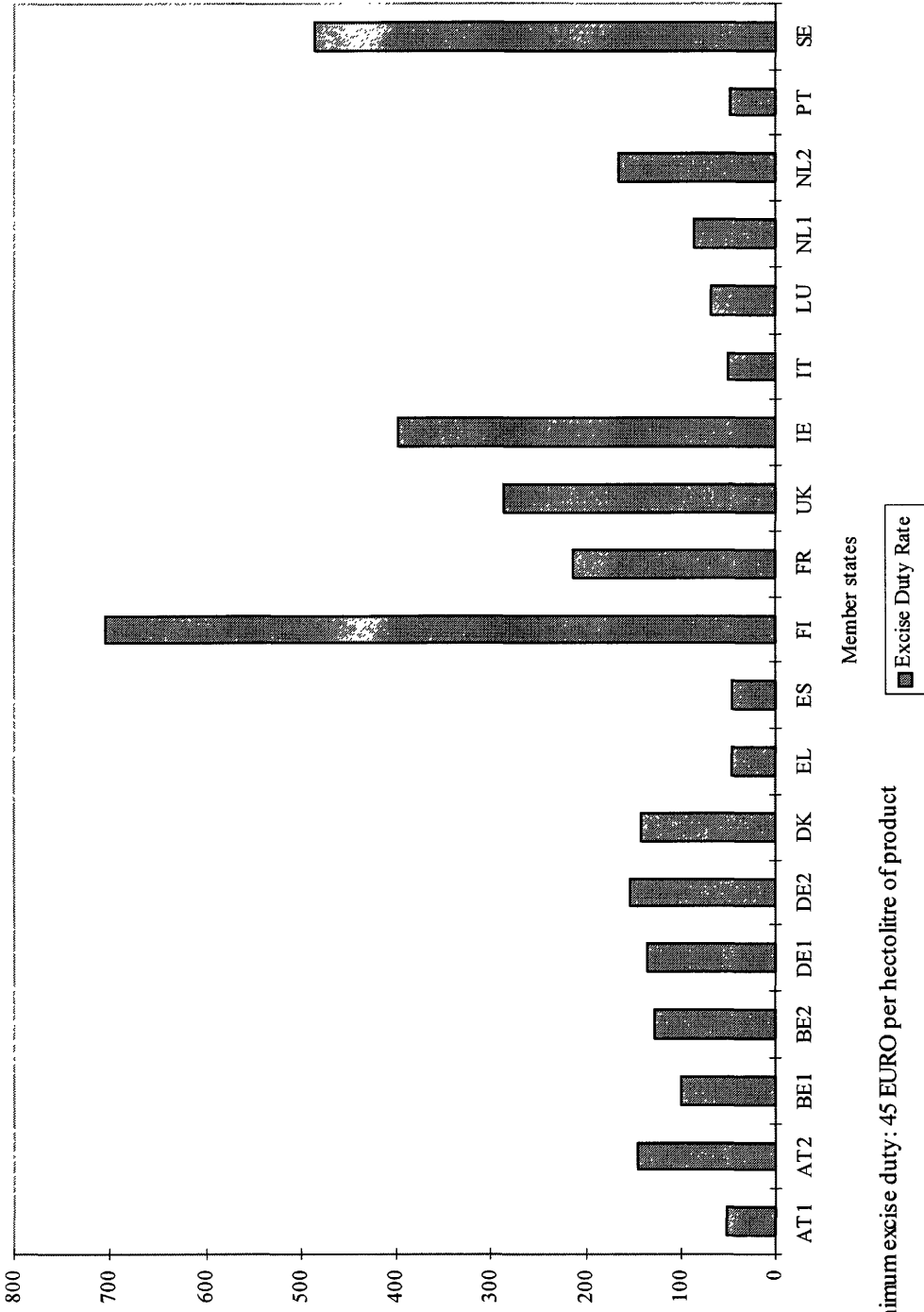


**Intermediate products****Alcoholic Beverages**

		Standard rates			Reduced rates		
		Not exceeding 15% vol.					
		(Article 17. of Directive 92/83/EEC) 45 ECU per hectolitre of product on 19-10-1992			(Article 18.3. of Directive 92/83/EEC) Not set more than 40% below the standard national rate of excise duty and not less than the rates on still-wines etc.		
		(Article 4. of Directive 92/84/EEC)			(Article 18.3. of Directive 92/83/EEC)		
MS	Nat Curr	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EURO			NatCurr	EURO
AT	OS	700,00	50,77	20,00			
		2000,00	145,06	20,00			
BE	BFR	4000,00	98,59	21,00	3000,00	74,21	21,00
		5149,00	127,37	21,00			
DE	DM	300,00	153,10	16,00	200,00	102,06	16,00
		266,00	135,75	16,00			
DK	DKR	1055,00	141,56	25,00	450,00	60,38	25,00
					705,00	94,59	25,00
EL	DRA	15220	45,00	18,00	0	0,00	18,00
ES	PTA	7625	45,79	16,00	4575	27,47	16,00
FI	FMK	4200,00	704,13	22,00	2550,00	427,51	22,00
FR	FF	1400,00	213,06	20,60			
UK	UKL	199,03	285,75	17,50	149,28	216,95	17,50
IE	IRL	311,97	397,77	21,00	215,01	287,57	21,00
IT	LIT	96000	49,55	20,00			
LU	LFR	2700	66,79	15,00	1900	47,00	15,00
NL	HFL	187,00	84,61	17,50	132,75	60,06	17,50
		366,50	165,83	17,50			
PT	ESC	9500,00	47,27	17,00			
SE	SKR	4517,00	486,52	25,00	2720,00	292,97	25,00

EL, FR: Reduced rate for "Vin doux naturel": Greece = DRA 7610 (EURO 22,50), France = FF 350 (EURO 53,27)  
(Article 18.4 Directive 92/83/EEC).

### Intermediate Products



Minimum excise duty: 45 EURO per hectolitre of product



## Alcoholic Beverages

		Standard rates				Reduced rates				
		For low strength spirits, particular regions, etc.				“Small distilleries”				
		Yearly production limited to 10 hl of pure alcohol.								
		(Article 22.1 of Directive 92/83/EEC)								
		The reduced rates shall not be set more than 50% below the standard national rate of excise duty.								
		(Article 22.1 of Directive 92/83/EEC)								
MS	Nat Curr	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EURO		NatCurr	EURO		NatCurr	EURO	
Minimum excise duty adopted by the Council on 19-10-1992										
(Dir. 92/84/EEC)										
(Article 20 of Directive 92/83/EEC)										
550 ECU or 1000 ECU per hectolitre of pure alcohol.										
(Article 3.1 of Directive 92/84/EEC)										
AT	OS	10000,00	725,29	20,00				*5400,00	391,66	20,00
BE	BFR	67000,00	1657,30	21,00						
DE	DM	2550,00	1301,32	16,00				1428,00	728,74	16,00
DK	DKR	27500,00	3689,82	25,00						
EL	DRA	298307	882,00	18,00	*149153	441,00	18,00			
ES	PTA	114000	684,59	16,00						
FI	FMK	30000,00	5029,49	22,00	>1,2% <2,8%					
FR	FF	9510,00	1447,31	20,60	>2,8% <10%					
UK	UKL	1956,00	2808,24	17,50	>5,5%					
IE	IRL	2175,00	2773,18	21,00						
IT	LIT	1249600	645,03	20,00						
LU	LFR	42000	1038,91	15,00						
NL	HFL	3315,00	1499,92	17,50						
PT	ESC	163200,00	812,01	17,00						
SE	SKR	50141,00	5400,67	25,00	*81600,00	406,00	12,00	81600,00	406,00	17,00

AT: \*Small distilleries producing not more than 4hl pure alcohol per year.

EL: \*Ouzo (Article 23.2 Directive 92/83/EEC) + For the departments of Dodecanese (Article 7 Directive 92/84/EEC).

FI: \*Products falling within CN Code 2208 and not exceeding 10% vol. (Article 22.5 Directive 92/83/EEC).

FR: \*For rum from the overseas departments of the French Republic (Council decision of 30.10.95).

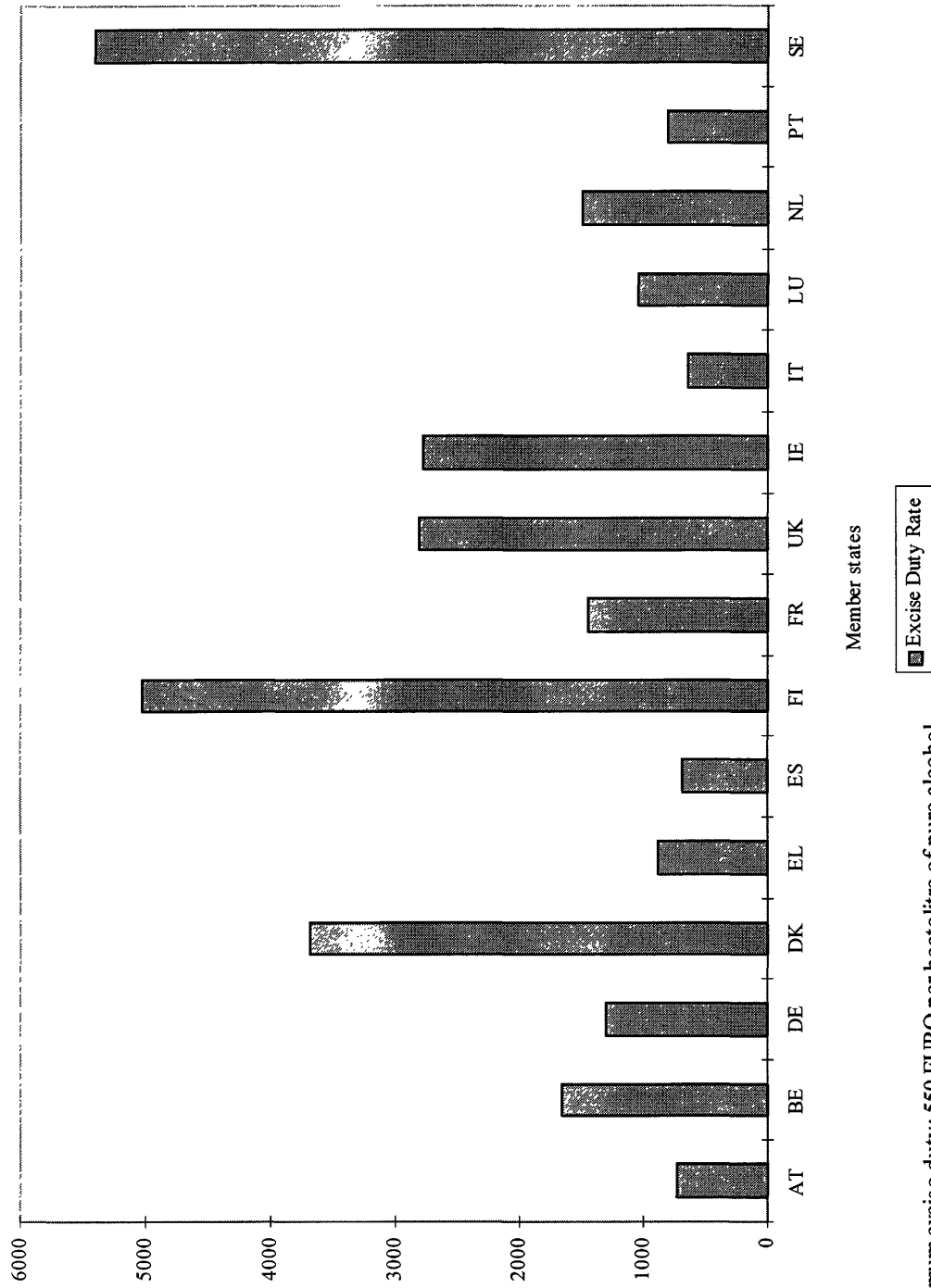
FR: Plus a levy of 8.40 FF per litre (840 FF/hl = 127,84 EURO/hl) on drinks of a strength exceeding 25% to the benefit of the National Sickness Insurance scheme.

PT: \*For the autonomous regions of the Azores and Madeira (Article 7 Directive 92/84/EEC).

# Ethyl Alcohol

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values in Ecu at 01/10/98



Minimum excise duty: 550 EURO per hectolitre of pure alcohol

**National tax - Alcoholic Beverages**

Member State	Tax		Description
	Nat. Curr.	EURO	
Tax type	Unit		
<b>*Finland</b> Parafiscal tax	<b>FMK</b> 4,00	0,67	per litre of finished product
<b>France</b> Parafiscal tax	<b>FF</b> 20,00	3,04	per hectolitre of pure alcohol
	1,10	0,17	per hectolitre
	25,00	3,80	per hectolitre of pure alcohol
	12,40	1,89	per hectolitre of pure alcohol
	4,83	0,74	per hectolitre of wine
	0,77	0,12	per hectolitre of wine
	2,60	0,40	per hectolitre of wine
	1,69	0,26	per hectolitre of wine
	36,4	5,54	per decilitre of pure alcohol

\*Finland: If the container can be recycled as a material the tax is the FIM 1,00 per litre of finished product.

MINERAL OILS

**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			
		CN 2710 00 26, CN 2710 0034 CN 2710 00 36		CN 2710 00 27, CN 2710 00 29 CN 2710 00 32		CN 2710 00 69		CN 2710 00 69		CN 2710 00 69			
		(Article 3 of Directive 94/74/EC) 337 ECU per 1000 litres.		(Article 3 of Directive 94/74/EC) 287 ECU per 1000 litres		(Article 3 of Directive 94/74/EC) 245 ECU per 1000 litres		(Article 3 of Direct. 94/74/EC) 18 ECU per 1000 litres.		(Article 3 of Direct. 94/74/EC) 18 ECU per 1000 litres.			
		(Article 3 of Directive 92/82/EEC)		(Article 4 of Directive 92/82/EEC)		(Article 5.1 of Directive 92/82/EEC)		(Article 8.3 of Dir. 92/81/EEC) (Article 5.2 of Dir. 92/82/EEC)		(Article 5.3 of Dir.92/82/EEC)			
MS	National Currency	Excise duty NatCurr	Excise duty EURO	Excise duty NatCurr	Excise duty EURO	Excise duty NatCurr	Excise duty EURO	Excise duty NatCurr	Excise duty EURO	Excise duty NatCurr	Excise duty EURO	VAT %	VAT %
AT	OS	6600,00	478,69	5610,00	406,89	3890,00	282,14	3890,00	282,14	950,00	68,90	20,00	20,00
BE	BFR	22260,00	550,62	19910,00	492,49	11700,00	289,41	750,00	18,55	210,00	5,19	21,00	21,00
DE	DM	1140,00	581,77	1040,00	530,73	680,00	347,02	80,00	40,83	120,00	61,24	16,00	16,00
DK	DKR	4353,00	584,07	3709,00	497,66	2507,00	336,38	1960,00	262,98	1960,00	262,98	25,00	25,00
EL	DRA	114000	337,06	<=96,5oct.I.O	289,76	83000	245,41	83000	245,41	6100	18,04	18,00	18,00
ES	PTA	67352	404,46	>=96,5oct.I.O	319,32	44901	269,64	13097	78,65	13097	78,65	16,00	16,00
FI	FMK	3783,00	634,22	<97 oct.I.O	402,59	1935,00	324,40	379,00	63,54	379,00	63,54	22,00	22,00
FR	FF	3733,00	625,84	norm	558,78	1785,00	299,25	2407,90	366,45	510,10	77,63	20,60	20,60
		4115,10	626,27	envm friend	550,39	2109,50	321,04	2109,50	321,04	510,10	77,63	20,60	20,60
UK	UKL	528,80	759,20	ordin unl	677,80	502,10	720,87	502,10	720,87	30,30	43,50	17,50	17,50
				super unl	751,30	472,10	677,80	472,10	677,80	30,30	43,50	17,50	17,50

DK: Includes CO2 tax.

FI: Includes CO2 tax.

EL: "Leaded" and "Unleaded Petrol": Diminished rates of duty valid from 5 August 99 up to 30 June 2000. Normal rates are under suspension. "Gas Oil...heating": Normal rate of duty DRA 42 000 during the winter period, starting 1 Nov. each year and ending 10 April the year after. For the winter period starting 1 October 1999 and ending 28 April 2000 a diminished rate of DRA 6100 is applied.

FR: "Gas Oil" (propellant) - "Aquazole" (new) = water-and-antifreeze/diesel emulsion stabilised by surfactants (FF 210,95 per hectolitre - 1/1/99-31/12/99).

		Petrol				Gas Oil						
		Leaded Petrol		Unleaded Petrol		Used as propellant		Used for ind./comm. purposes		Used for heating purposes		
		CN 2710 00 26, CN 2710 0034 CN 2710 00 36		CN 2710 00 27, CN 2710 00 29 CN 2710 00 32		CN 2710 00 69		CN 2710 00 69		CN 2710 00 69		
		(Article 3 of Directive 94/74/EC)		(Article 3 of Directive 94/74/EC)		(Article 3 of Directive 94/74/EC)		(Article 3 of Direct. 94/74/EC)		(Article 3 of Directive 94/74/EC)		
		337 ECU per 1000 litres.		287 ECU per 1000 litres		245 ECU per 1000 litres		18 ECU per 1000 litres.		18 ECU per 1000 litres.		
		(Article 3 of Directive 92/82/EEC)		(Article 4 of Directive 92/82/EEC)		(Article 5.1 of Directive 92/82/EEC)		(Article 8.3 of Dir. 92/81/EEC) (Article 5.2 of Dir. 92/82/EEC)		(Article 5.3 of Dir. 92/82/EEC)		
MS	National Currency	Excise duty NatCurr	EURO	Excise duty NatCurr	EURO	Excise duty NatCurr	EURO	Excise duty NatCurr	EURO	Excise duty NatCurr	EURO	VAT %
IE	IRL	361,36	460,74	294,44	375,42	256,14	326,58	21,00	21,00	37,30	47,56	12,50
IT	LIT	1119629	577,94	357,22	455,46	780731	403,01	20,00	20,00	234219	120,90	20,00
LU	LFR	16110	398,50	1049153	541,56	102000,00	252,31	15,00	15,00	750,00	18,55	15,00
NL	HFL	1402,30	634,49	14010,00	346,55	723,20	327,22	17,50	17,50	102,60	46,42	17,50
PT	ESC	100200,00	498,55	1256,60	568,57	54200,00	269,67	17,00	17,00	54200,00	269,67	17,00
SE	SKR	5080,00	547,17	94800,00	471,68	Class1	2649,00	25,00	25,00	1785,00	192,26	25,00
				4430,00	477,15	Class2	2873,00	25,00	25,00	1785,00	192,26	25,00
				4500,00	484,69	Class3	3168,00	25,00	25,00			25,00

LU: Monitoring charge.

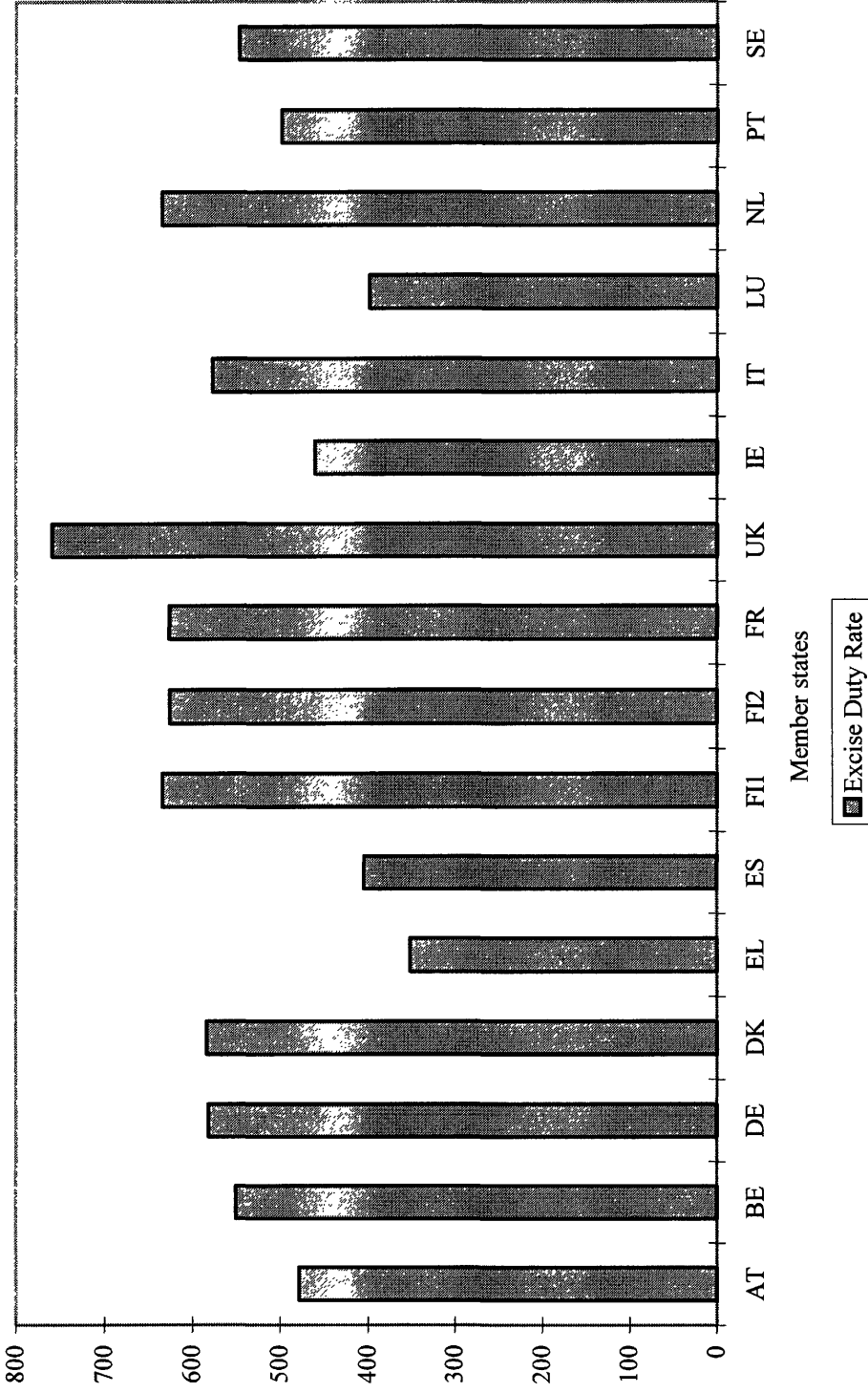
SE: Includes CO2 tax.

- BE: An energy charge is collected in addition to the excise duty and in addition to the control licence fee of 0,21 BFR/litre for gas oil used for heating. This charge amounts to 0,55 BFR/litre for petrol and kerosene used as motor fuel, 0,52 BFR/litre for kerosene used for heating, 0,34 BFR/litre for domestic fuel oil, 0,69 BFR/kg for butane used for heating and 0,70 BFR/kg for propane used for heating.
- BE/LU: The Member States which on 1 January 1991 did not apply excise duty to heating gas oil are authorized to continue to apply a zero rate provided that they levy a monitoring charge of EURO 5 per 1000 litres from 1 January 1993. (Article 5.3 of Directive 92/82/EEC)
- DK: Leaded and unleaded petrol - equipment making it possible to recover the vapour.
- EL: Greece may apply rates of excise duty up to EURO 22 lower than the minimum rates laid down on gas oil used as propellant and on petrol consumed in the departments of Lesbos, Chios, Samos, the Dodecanese and the Cyclades and on the following islands in the Aegean: Thasos, North Sporados, Samothrace and Skiros. (Article 9.2 of Directive 92/82/EEC)
- UK: VAT rate of 17,5% - non domestic use. Domestic use for deliveries of less than 2300 litres - VAT rate of 5%.
- PT: Heating gas oil does not exist in Portugal. Figure "Gas Oil...heating purposes" = domestic fuel.
- PT: Portugal may apply rates of excise duty on mineral oils, consumed in the Autonomous Region of the Azores, lower than the minimum rates. This is to compensate transport costs incurred as a result of the insular and dispersed nature of this region. (Article 9.1 Directive 92/82/EEC)
- SE: Gas oil used by industry for other purposes than as a propellant is taxed at a reduced rate:SKR 524,50 per 1000 litres.
- SE: The sulphur tax on peat, coal, petroleum coke and other solid or gaseous products is set at SKR 30 per kg of sulphur in the fuel. The sulphur tax on liquid fuels - such as diesel oils, heating gas oils and heavy fuel oils - is SKR 27 per m3 of oil for each tenth of a per cent by weight of the sulphur content. However, oil products with a sulphur content of a maximum of 0,1 per cent by weight is exempted from tax. Since all motor fuels have a sulphur content below 0,1 % the sulphur tax on motor fuels is zero. When measures are taken to reduce emissions the tax can be repaid by SKR 30 per kg of reduced emission.

# Leaded Petrol

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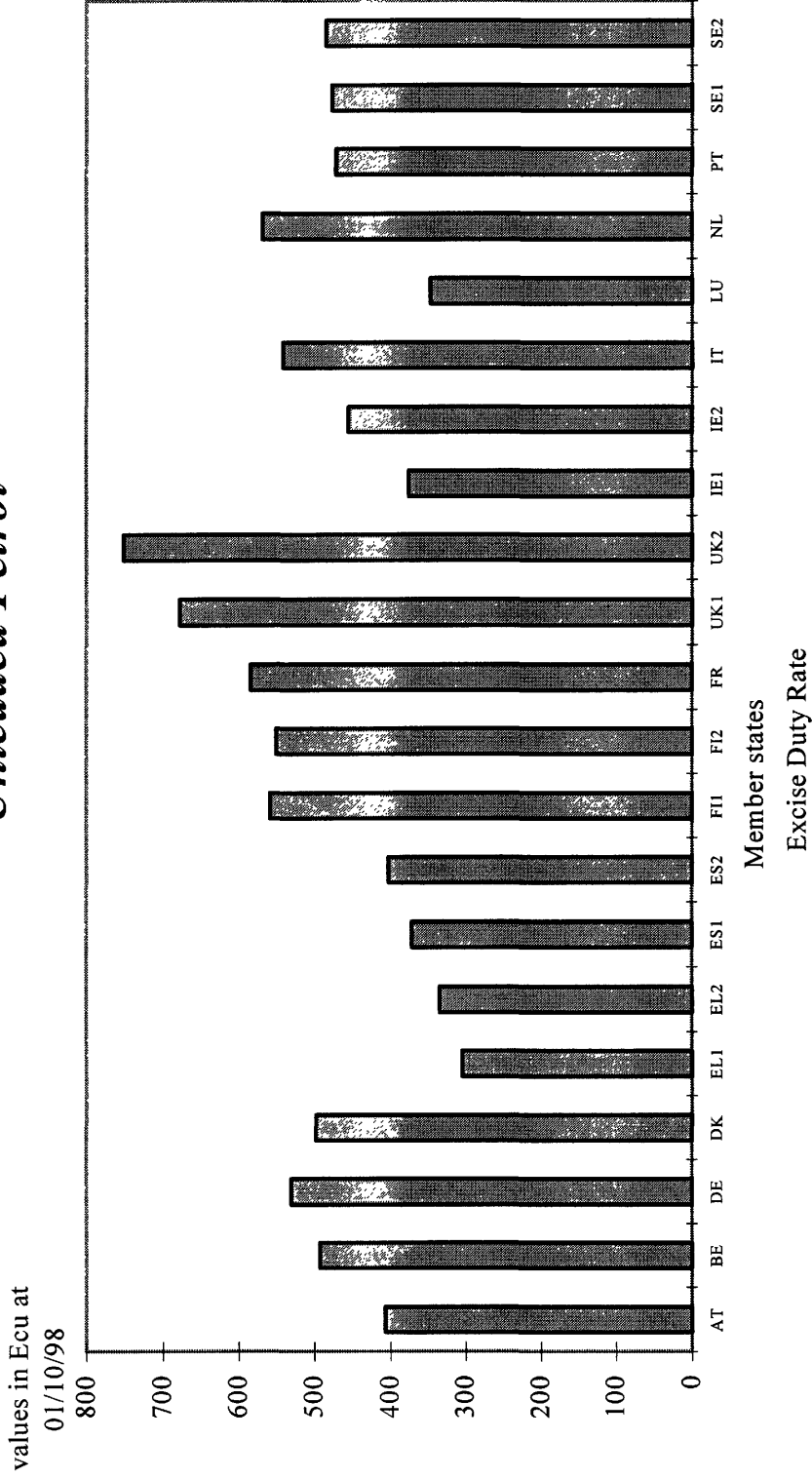
values in Ecu at 01/10/98



Minimum excise duty: 337 EURO per 1000 litres

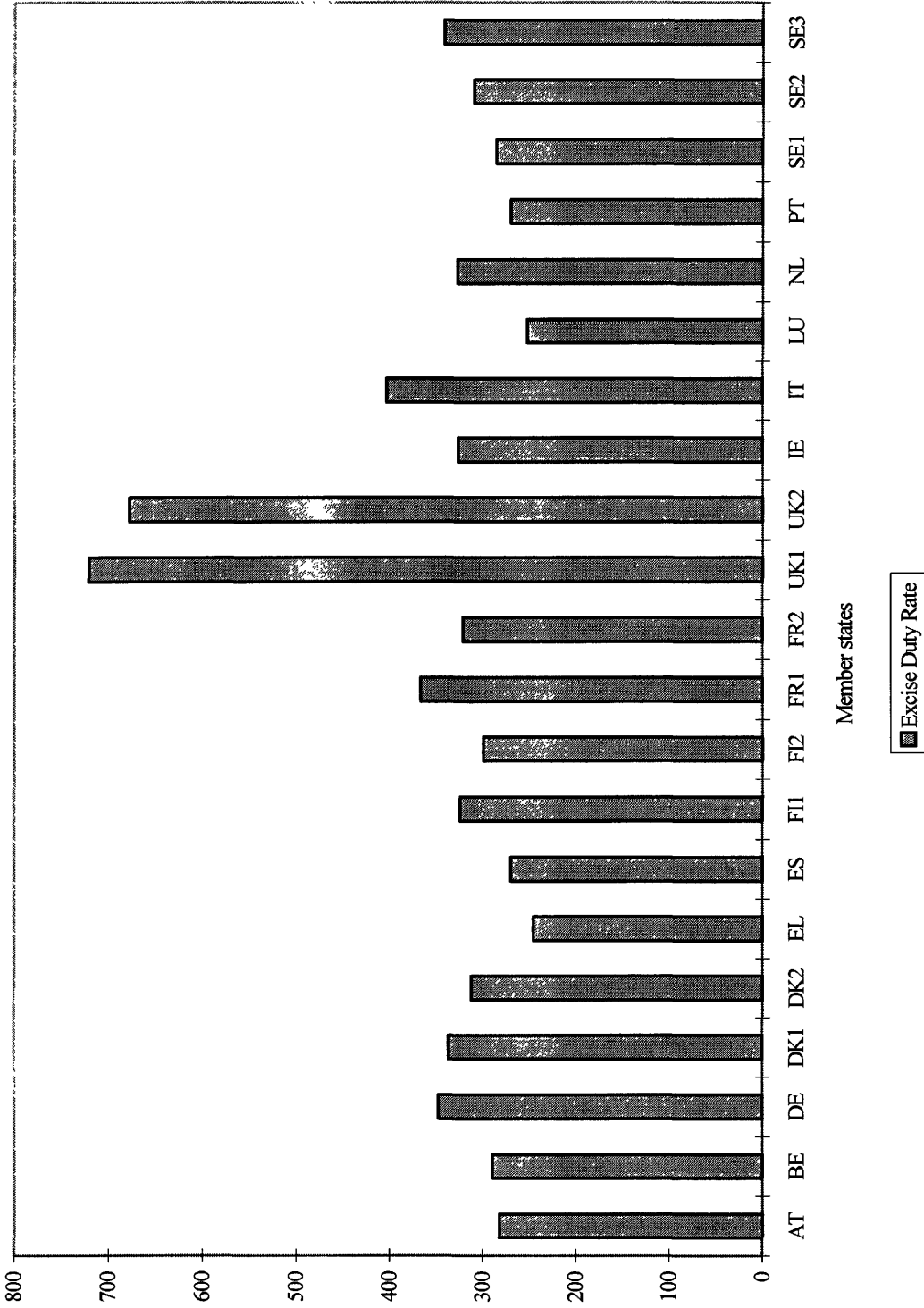


# Unleaded Petrol



# Diesel (Gas Oil "Propellant")

values in Ecu at 01/10/98



Minimum excise duty: 245 EURO per 1000 litres

**Liquid Petroleum Gas (LPG) and Methane**  
**Mineral oils**

		Used as propellant				Used for industrial and commercial purposes				Used for heating purposes			
		CN 2711 12 11 to CN 2711 19 00				36 ECU per 1000 kg.				0 ECU per 1000 kg.			
		CN 2711 29 00				(Article 8.3 of Directive 92/81/EEC)				(Article 7.3 of Directive 92/82/EEC)			
		(Article 3 of Directive 94/74/EC)				(Article 7.2 of Directive 92/82/EEC)				(Article 7.3 of Directive 92/82/EEC)			
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/82/EEC)		100 ECU per 1000 kg.				36 ECU per 1000 kg.				0 ECU per 1000 kg.			
MS	National Currency	Excise duty NatCurr	EURO	VAT %	Excise duty NatCurr	EURO	VAT %	Excise duty NatCurr	EURO	VAT %	Excise duty NatCurr	EURO	VAT %
AT	OS	3600,00	261,11	20,00	3600,00	261,11	20,00	600,00	43,52	20,00	600,00	43,52	20,00
BE	BFR	0,00	0,00	21,00	1500,00	37,10	21,00	0,00	0,00	21,00	0,00	0,00	21,00
DE	DM	LPG 612,50	312,57	16,00	50,00	25,52	16,00	LPG 50,00	25,52	16,00	50,00	25,52	16,00
		Methane 47,60	24,29	16,00	3,60	1,84	16,00	Methane 3,60	1,84	16,00	3,60	1,84	16,00
DK	DKR	2930,00	393,13	25,00	2480,00	332,76	25,00	2480,00	332,76	25,00	2480,00	332,76	25,00
EL	DRA	34000	100,53	18,00	100	0,30	18,00	4500	13,31	18,00	4500	13,31	18,00
ES	PTA	132313	794,56	16,00	9562	57,42	16,00	0,00	0,00	16,00	0,00	0,00	7,00
FI	FMK	2800	16,81	22,00	0,00	0,00	22,00	25,84	0,16	16,00	25,84	0,16	16,00
FR	FF	700,00	106,53	20,60	258,60	39,36	20,60	0,00	0,00	22,00	0,00	0,00	22,00
UK	UKL	150,00	215,36	17,50	0,00	0,00	17,50	0,00	0,00	20,60	0,00	0,00	20,60
IE	IRL	41,75	53,23	21,00	14,30	18,23	21,00	14,30	18,23	12,50	14,30	18,23	12,50
IT	LIT	LPG 551396	284,63	20,00	0,00	0,00	20,00	LPG 0,00	0,00	12,50	367784	189,85	10,00
		Methane 21	0,01	20,00	24,2	0,01	20,00	Methane 24,2	0,01	20,00	335,57	0,17	20,00
LU	LFR	4100	101,42	6,00	1500	37,10	6,00	0,00	0,00	6,00	0,00	0,00	6,00
NL	HFL	228,66	103,46	17,50	0,00	0,00	17,50	0,00	0,00	17,50	0,00	0,00	17,50
PT	ESC	20000,00	99,51	25,00	20000,00	99,51	25,00	1246,00	134,21	25,00	1246,00	134,21	25,00
SE	SKR	2818,00	303,53	25,00	3458,00	372,00	25,00	1446,00	155,75	25,00	1446,00	155,75	25,00
		Methane						Methane					

DK: Includes CO2 tax.  
 SE: Includes CO2 tax.

- AT: LPG used for local public transport and for production of electricity is exempted.
- DE: For use in road vehicles: LPG DM 241 per 1000 kg; Methane DM 18,70 per MWh.
- EL: LPG and methane: Only agricultural and industrial uses.
- FI: LPG and methane are exempted through the Accession Treaty.
- UK: LPG and methane are chargeable only when for use in road vehicles. For domestic heating and deliveries less than 2300 litres - VAT rate of 5%.
- IE: LPG and methane: Rate per 1000 litres = IRL 41,75.
- PT: Portugal may apply rates of excise duty on mineral oils, consumed in the Autonomous Region of the Azores, lower than the minimum rates, in order to compensate transport costs incurred as a result of the insular and dispersed nature of this region. (Article 9.1 of Directive 92/82/EEC)
- IT: Methane for heating purposes - rate per cubic metre.
- SE: LPG and methane used by industry for other purposes than as propellant are taxed at a reduced rate: LPG at SKR 551 per 1000 kg; Methane at SKR 554 per 1000 kg. Biologically produced methane is exempted from taxes.
- NL : The rate for LPG used for public transport is reduced (HFL 125,56 = EURO 56,81).

**Heavy fuel oil and Kerosene  
Mineral oils**

		Heavy fuel oil				Kerosene							
		Used as propellant				Used for industrial and commercial purposes				Used for heating purposes			
		CN 2710 00 74 to CN 2710 00 78 (Article 3 of Directive 94/74/EC)				CN 2710 00 51 CN 2710 00 55 (Article 3 of Directive 94/74/EC)				0 ECU per 1000 litres.			
		13 ECU per 1000 kg.				18 ECU per 1000 litres.				0 ECU per 1000 litres.			
		(Article 6 of Directive 92/82/EEC)				(Article 8.1 of Directive 92/82/EEC)				(Article 8.2 of Directive 92/82/EEC)			
		(Article 8.3 of Directive 92/81/EEC) (Article 8.2 of Directive 92/82/EEC)				(Article 8.3 of Directive 92/81/EEC) (Article 8.2 of Directive 92/82/EEC)				(Article 8.3 of Directive 92/82/EEC)			
MS	Nat Curr	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		Nat	Curr	EURO	Nat	Curr	EURO	Nat	Curr	EURO	Nat	Curr	EURO
AT	OS	heating	500,00	36,26	3890,00	282,14	20,00	3890,00	282,14	20,00	3890,00	282,14	20,00
BE	BFR	<=1% sulphur	250,00	6,18	22260,00	550,62	21,00	0,00	0,00	21,00	0,00	0,00	21,00
DE	DM	> 1% sulphur heating purposes	750,00	18,55	980,00	500,11	16,00						
		electr. generation	30,00	15,31									
			55,00	28,07									
DK	DKR		2230,00	299,21	2606,00	349,66	25,00	1960,00	262,98	25,00	1960,00	262,98	25,00
EL	DRA		13000,00	38,44	83000,00	245,41	18,00	83000,00	245,41	18,00	83000,00	245,41	18,00
ES	PTA		2235,00	13,42	48549,00	291,55	16,00	48549,00	291,55	16,00	48549,00	291,55	16,00
FI	FMK		321,00	53,82	1785,00	299,25	22,00	321,00	53,82	22,00	321,00	53,82	22,00
FR	FF	>2% sulphur	150,10	22,84	2407,90	366,32	20,60	145,60	22,16	20,60	510,10	77,63	20,60
UK	UKL		26,50	38,05	528,80	759,20	17,50	30,30	43,50	17,50	0,00	0,00	5,00
IE	IRL		10,60	13,52	256,14	342,58	12,50	37,30	47,56	12,50	37,30	47,56	12,50
IT	LIT	heating	248361	128,20	653473	337,32	20,00	0,00	0,00	20,00	653473	337,32	20,00
		industrial	123444	63,72									
LU	LFR	<=1% sulphur	250,00	6,18	11900,00	294,36	15,00	750,00	18,55	15,00	0,00	0,00	12,00
		>1% sulphur	750,00	18,55									
NL	HFL		34,24	15,49	723,20	327,22	17,50	102,60	46,42	17,50	102,60	46,42	17,50
PT	ESC	<=1% sulphur	2500,00	12,44	59200,00	294,55	17,00	59200,00	294,55	17,00	20800,00	103,49	12,00
		>1% sulphur	5500,00	27,37									
SE	SKR	non-industrial	1879,00	202,39	2649,00	285,32	25,00	1785,00	192,26	25,00	1785,00	192,26	25,00
					2873,00	309,45	25,00						
					3168,00	341,22	25,00						

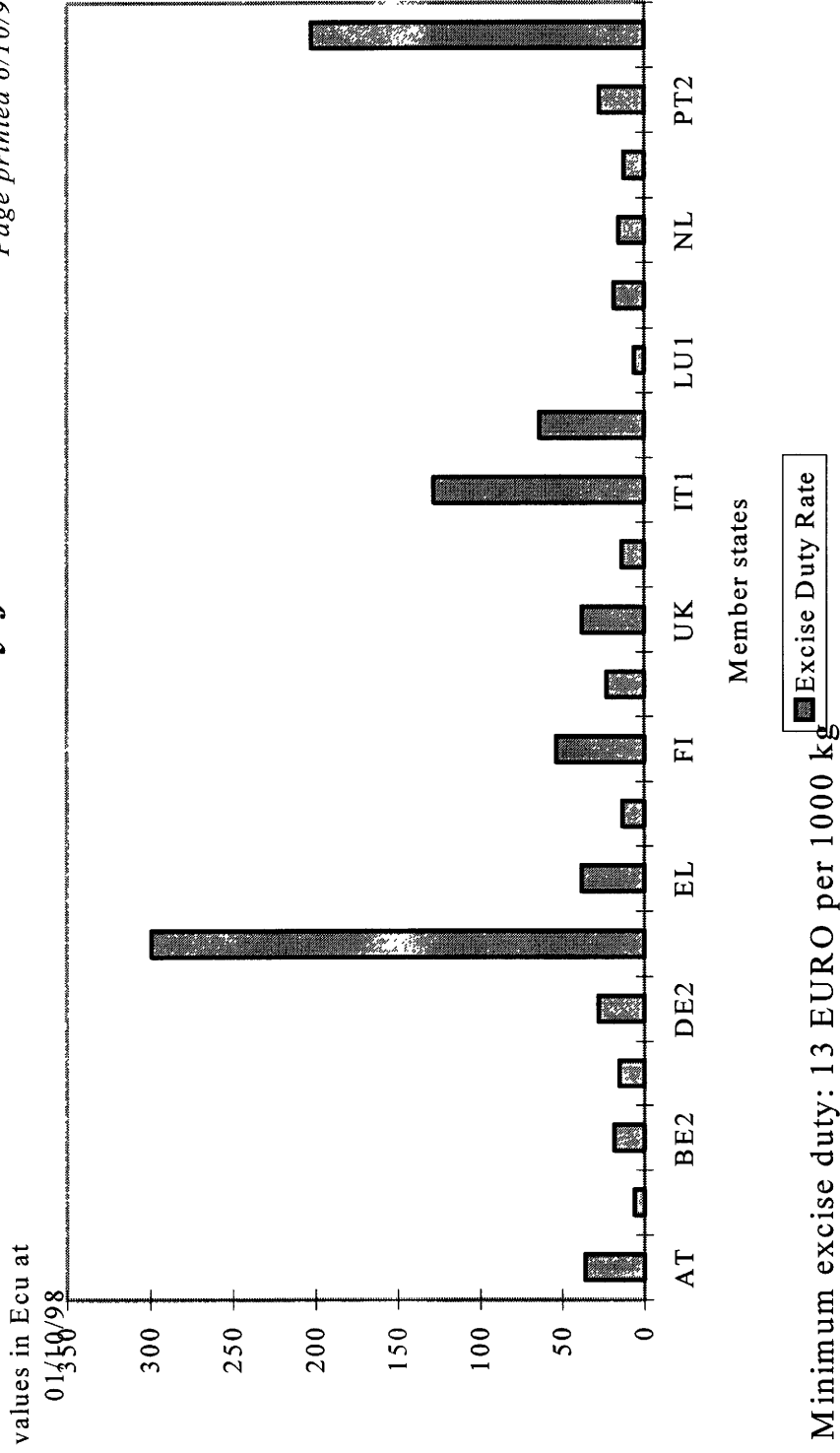
DK: Includes CO2 tax.  
FI: Includes CO2 tax.  
SE: Includes CO2 tax.

**...Heavy fuel oil and Kerosene...- Additional comments**

- AT: Heavy fuel oil used for production of electricity is exempted.  
AT: Heavy fuel oil used as a propellant is taxed at a rate of OS 3890 per 1000 litres.
- FI: Includes CO2 tax. (1 January 1998 the CO2 tax was raised from FMK 70 to FMK 82 per ton CO2. The additional tax rates of energy products rose accordingly approximating 17%.)  
FI: Kerosene used for all air navigation purposes is exempted.
- UK: VAT rate of 17,5% - non domestic use. Domestic use for deliveries of less than 2 300 litres - VAT rate of 5%.
- SE: Heavy fuel oil and kerosene used by industry for other purposes than as propellant are taxed at a reduced rate: Heavy fuel oil at SKR 552 per 1000 kg; Kerosene at SKR 524,50 per 1000 litres.

# Heavy fuel oil

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Member State	Tax			Description	
	Tax type	NatCurr	EURO		Unit
<b>Belgium</b>	Parafiscal tax	<b>BFR</b> 550,00	13,60	per 1000 litres	Energy tax on leaded petrol, unleaded petrol and gas oil for heating purposes.
<b>Germany</b>	Warehousing-charge	<b>DM</b> 7,50 7,90 8,90	3,83 4,03 4,54	per 1000 kg per 1000 kg per 1000 kg	Charge on gas oil used as a propellant and for heating purposes. Charge on heavy fuel oil. Charge on leaded and unleaded petrol.
<b>Finland</b>	Parafiscal tax	<b>FMK</b> 40,00 17,00 21,00	6,71 2,85 3,52	per 1000 litres per 1000 kg per 1000 litres	Strategic stockpile tax on petrol Strategic stockpile tax on heavy fuel oil Strategic stockpile tax on gasoil used as propellant and for heating purposes.
<b>France</b>	Parafiscal tax	<b>FF</b> 1,17 1,92 1,10 6,00 0,4 4,84 0,115	0,18 0,29 0,17 0,91 0,06 0,74 0,02	per 1000 kg per 100 litres per 100 litres per 1000 m3 per 1000 kWh per 100 kg per 100 litres	(Taxes 'IFP' = Taxes to the benefit of the "Institut français du pétrole".) Tax "IFP" on heavy fuel oil. Tax "IFP" on "supercarburants", petrol, "carburacteur", gas oil, kerosene used as motor fuel. Tax "IFP" on heating gasoil and white spirit. Tax "IFP" on natural gas used as motor fuel. Tax "IFP" on natural gas used for other purposes. Tax "IFP" on LPG (GPLC). Tax "CPDC" on "supercarburants", petrol and gas oil.
<b>Other taxes</b>		150 0,39	22,83 0,06	per 1000 kg per 100 litres	(Tax "CPDC" = Tax to the benefit of "Comité professionnel de la distribution de carburants"). Tax "ADEME" on 'super heavy' oils. (Tax "ADEME" = Tax to the benefit of the "Agence de l'environnement et de la maîtrise de l'énergie"). Tax "FSH" on "supercarburants", petrol and gas oil. (Tax "FSH" = Tax to the benefit of "Fonds de soutien aux hydrocarbures") Tax "CFSSP" to the benefit of "Comité professionnel des stocks stratégiques pétroliers".
<b>Netherlands</b>		Rate change <b>HFL</b> 11,00 28,28 25,63 33,77 33,01 127,85	every three 4,98 12,80 11,60 15,28 14,94 57,85	months. per 1000 litres per 1000 litres per 1000 litres per 1000 kg per 1000 kg per 1000 litres	"COVA-levy" on petrol, diesel, gas oil and kerosene. Fuel tax on gas oil ("propellant" and "heating") and on kerosene. Fuel tax on petrol. Fuel tax on LPG. Fuel tax on heavy fuel oil. Regulatory energy tax on gas oil (when used for other purposes than as "propellant" and only when used as a substitute for natural gas)*. Regulatory energy tax on LPG (... * ...). Regulatory energy tax on kerosene(... * ...).
<b>Sweden</b>	Parafiscal tax	<b>SKR</b> 27,00	68,44 57,37 2,91	per 1000 kg per 1000 litres per 1000lit/0,1% w. s. c.	A sulphur tax on all mineral oils, coal, petroleum coke, peat and natural gas. Liquid and gaseous fuels with a sulphur content of a maximum of 0,1% by weight of sulphur content are exempted from tax.

Sulphur tax: Per 1000 litres for each 0,1% by weight of sulphur content (per 1000lit/w.s.c.).

COVA-levy: A levy on petroleum products subject to excise duty on mineral oils which is based on the law: "Wet voorraadvoorming aardolieproducten". The levy is payable by the same person responsible for the excise duty on mineral oils.



MANUFACTURED TOBACCO

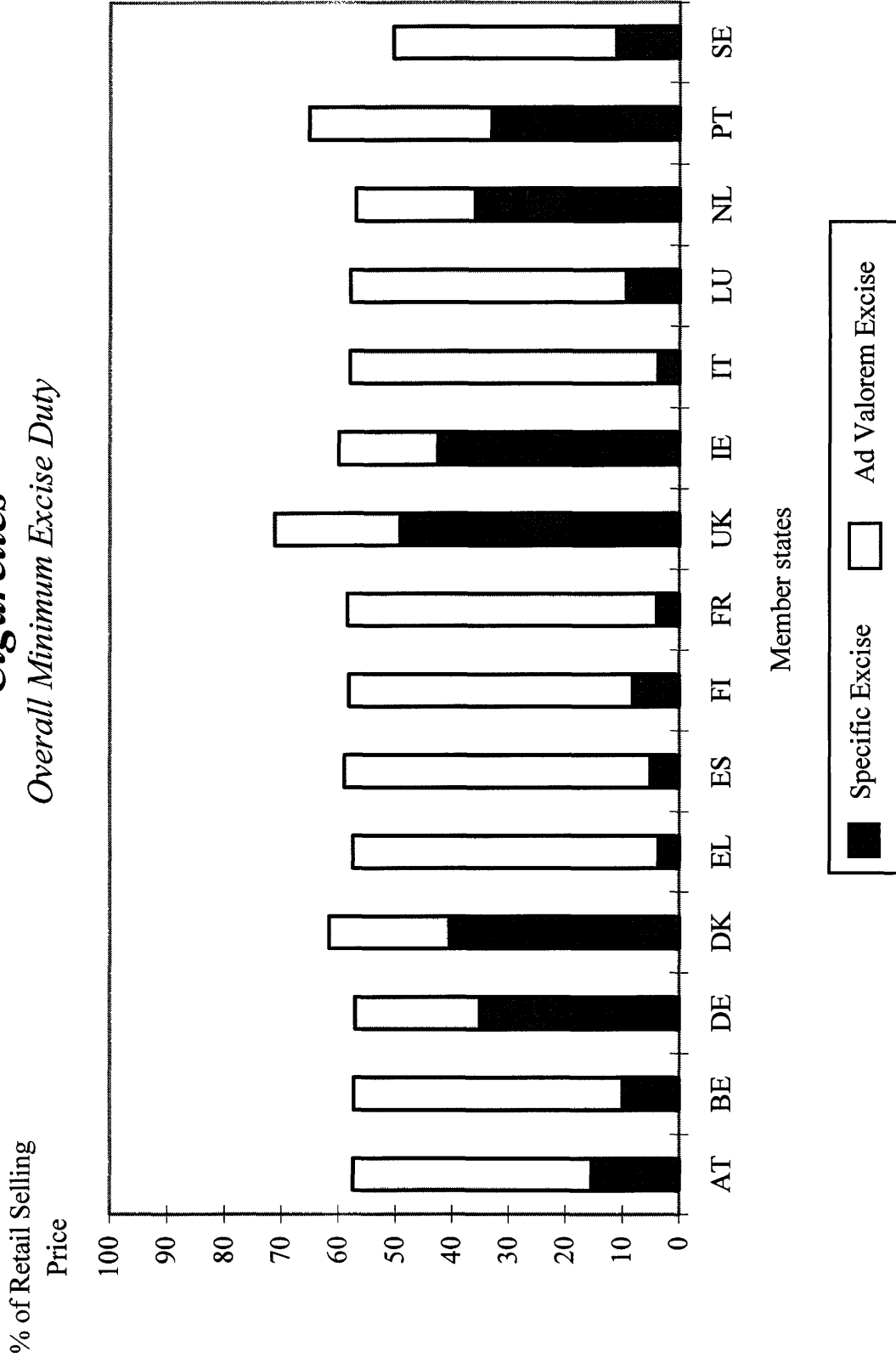
## Manufactured tobacco

		Cigarettes											
		Specific Excise (1000 pieces)		Ad Valorem Excise (as % of TIRSP)	VAT % (as % of TIRSP)	Ad Valorem Excise + VAT (as % of TIRSP)	Total Tax (specific exc. + ad valorem + VAT) (as % of TIRSP)	Current most popular price category per 1000 cigarettes (as at 1 January of each year).	Excise Yield (EURO per 1000 cigarettes)	Overall Minimum Excise Duty (specific + ad valorem (exclud. VAT))			
NatCurr	EURO	as % of TIRSP	as % of total taxation (specific + ad valorem + VAT)								5	6	7
AT	OS	246,00	17,84	15,38%	20,77%	42,00%	16,67%	58,67%	74,04%	1600,00	116,05	66,58	57,38%
BE	BFR	521,00	12,89	9,87%	13,23%	47,36%	17,36%	64,72%	74,58%	5280,00	130,61	74,74	57,23%
DE	DM	92,20	47,05	35,04%	49,49%	21,96%	13,79%	35,75%	70,79%	263,16	134,30	76,54	57,00%
DK	DKR	606,80	81,42	40,45%	49,53%	21,22%	20,00%	41,22%	81,67%	1500,00	201,26	124,13	61,67%
EL	DRA	1091,25	3,23	3,64%	5,00%	53,86%	15,25%	69,11%	72,75%	30000	88,70	51,00	57,50%
ES	PTA	500,00	3,00	5,00%	6,87%	54,00%	13,79%	67,79%	72,79%	10000	60,05	35,43	59,00%
FI	FMK	90,00	15,09	8,18%	10,74%	50,00%	18,03%	68,03%	76,21%	1100,00	184,41	107,30	58,18%
FR	FF	37,99	5,78	3,92%	5,19%	54,50%	17,08%	71,58%	75,50%	970,00	147,62	86,24	58,42%
UK	UKL	82,59	118,57	49,16%	57,13%	22,00%	14,89%	36,89%	86,05%	168,00	241,20	171,64	71,16%
IE	IRL	66,76	85,12	42,52%	59,82%	17,45%	11,11%	28,56%	71,08%	157,00	200,18	120,05	59,97%
IT	LIT	6906,67	3,57	3,73%	5,00%	54,26%	16,67%	70,93%	74,66%	185000,00	95,50	55,38	57,99%
LU	LFRL	344,00	8,51	9,35%	13,62%	48,57%	10,71%	59,28%	68,63%	3680,00	91,03	52,72	57,99%
NL	HFL	96,35	43,59	35,95%	50,01%	21,05%	14,89%	35,94%	71,90%	268,00	121,26	69,12	57,00%
PT	ESC	5800,00	28,86	33,14%	41,60%	32,00%	14,53%	46,53%	79,67%	17500,00	87,07	56,72	65,14%
SE	SKR	200,00	21,54	11,11%	15,80%	39,20%	20,00%	59,20%	70,31%	1800,00	193,88	97,54	50,31%

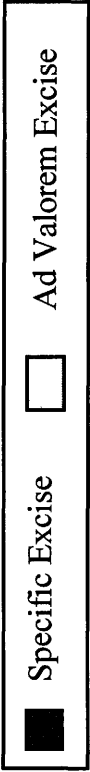
PT: Portugal may apply a reduced rate of up to 50% less than the overall minimum rate to cigarettes consumed in the most remote regions of the Azores and Madeira, made by small-scale manufacturers each of whose annual production does not exceed 500 tonnes. (Article 3.2 of Directive 92/79/EEC)

# Cigarettes

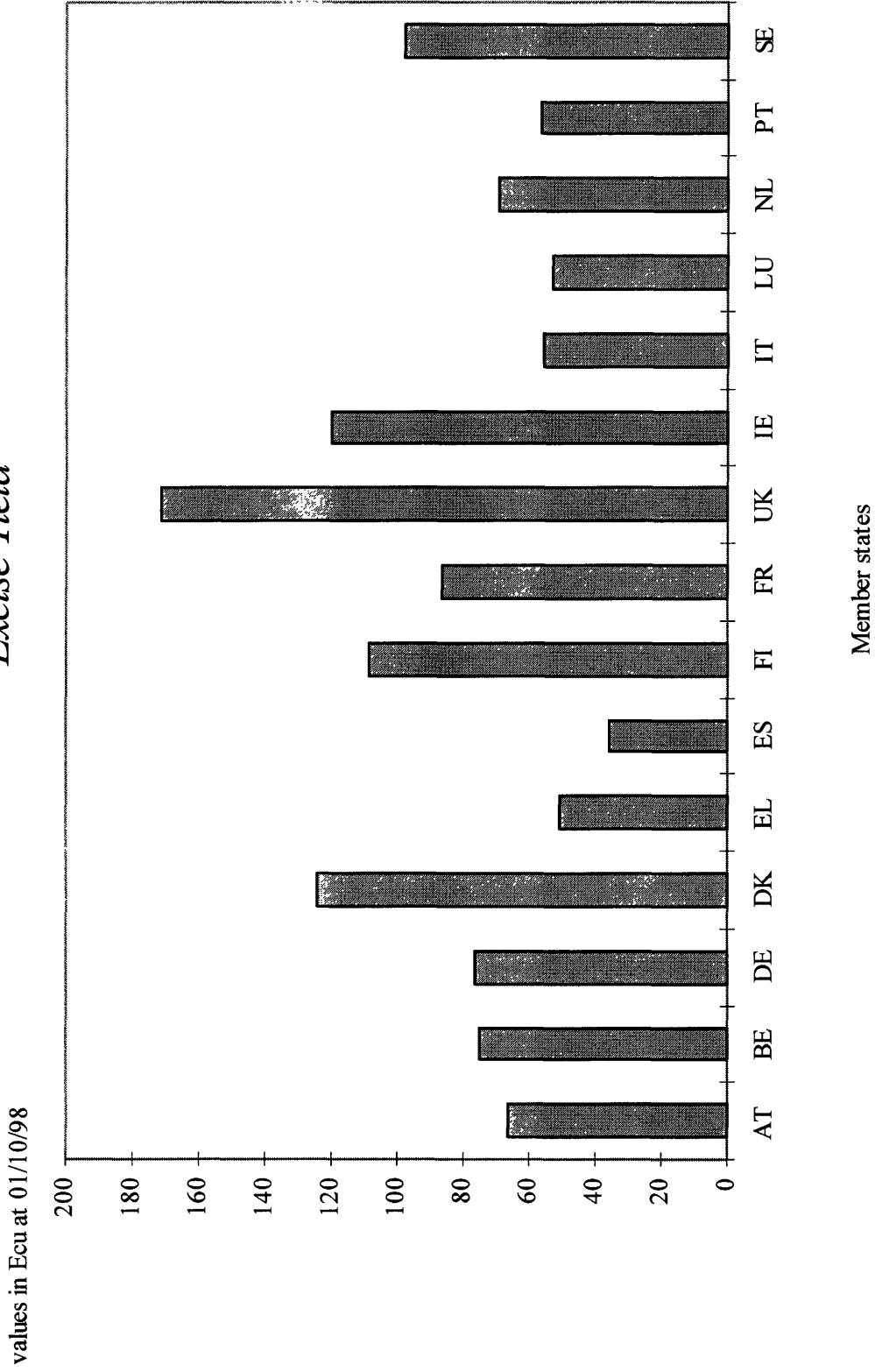
## Overall Minimum Excise Duty



Member states



# Cigarettes Excise Yield



## Cigars and Cigarillos

"TIRSP" Retail Selling Price, all Taxes Included	Specific Excise		Ad Valorem Excise (as % of TIRSP	VAT % (as % of TIRSP	Ad Valorem Excise + VAT (as % of TIRSP	Overall minimum excise duty expressed as a percentage (%) of TIRSP or as an amount per kg or for a given number of items. (Article 3 of Directive 92/80/EEC) 5% of TIRSP or ECU 7 per 1000 items or ECU 7 per kg (Article 3 of Directive 92/80/EEC)
	NatCurr	EURO				
	MS	NatCurr				
Minimum excise duty adopted by the Council on 19-10-1992 (Directive 92/79/EEC)						
AT	OS	0,00	13,00%	16,67%	29,67%	
BE	BFR	0,00	10,00%	17,36%	27,36%	
DE	DM	26,00	1,00%	13,79%	14,79%	
DK	DKR	198,00	10,00%	20,00%	30,00%	
EL	DRA	0,00	26,00%	15,25%	41,25%	
ES	PTA	0,00	12,50%	13,79%	26,29%	
FI	FMK	0,00	22,00%	18,03%	40,03%	
FR	FF	0,00	28,86%	17,08%	45,94%	
UK	UKL	122,06	0,00%	14,89%	14,89%	
IE	IRL	101,33	0,00%	17,35%	17,35%	
IT	LIT	0,00	23,00%	16,67%	39,67%	
IT	LIT	0,00	46,00%	16,67%	62,67%	
LU	LFR	0,00	10,00%	10,71%	20,71%	
NL	HFL	0,00	5,00%	14,89%	19,89%	
PT	ESC	0,00	26,21%	14,53%	40,74%	
SE	SKR	560,00	0,00%	20,00%	20,00%	

General remark: The rates and amounts shall be effective for all product belonging to the group of manufactured tobacco concerned, without distinction within each group as to quality, presentation, origin of the products, the materials used, the characteristics of the firms involved or any other criterion. (Article 3.2 of Directive 92/80/EEC)

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

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**Manufactured tobacco**

"TIRSP" Retail Selling Price, all Taxes Included		Fine-Cut Smoking Tobacco (intended for the rolling of cigarettes)					
		Specific Excise		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Overall minimum excise duty expressed as a percentage (%) of TIRSP or as an amount per kg.  (Article 3 of Directive 92/80/EEC)
Minimum excise duty adopted by the Council on 19-10-1992  (Directive 92/79/EEC)		NatCurr	EURO	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	30% of TIRSP or ECU 20 per kg
		MS	NatCurr				(Article 3 of Directive 92/80/EEC)
AT	OS	0,00	0,00	47,00%	16,67%	63,67%	
BE	BFR	0,00	0,00	37,55%	17,36%	54,91%	
DE	DM	30,21	15,42	18,12%	13,04%	31,16%	
DK	DKR	400,00	53,67	0,00%	20,00%	20,00%	
EL	DRA	0,00	0,00	59,00%	15,25%	74,25%	
ES	PTA	0,00	0,00	37,50%	13,79%	51,29%	
FI	FMK	12,00	2,01	50,00%	18,03%	68,03%	
FR	FF	0,00	0,00	51,00%	17,08%	68,08%	
UK	UKL	87,74	125,97	0,00%	14,89%	14,89%	
IE	IRL	85,51	109,03	0,00%	17,35%	17,35%	
IT	LIT	0,00	0,00	54,00%	16,67%	70,67%	
LU	LFR	0,00	0,00	31,50%	10,71%	42,21%	
NL	HFL	42,35	19,16	16,01%	14,89%	30,90%	
PT	ESC	0,00	0,00	30,00%	14,53%	44,53%	
SE	SKR	630,00	67,86	0,00%	20,00%	20,00%	

General remark: The rates and amounts shall be effective for all product belonging to the group of manufactured tobacco concerned, without distinction within each group as to quality, presentation, origin of the products, the materials used, the characteristics of the firms involved or any other criterion. (Article 3.2 of Directive 92/80/EEC)

**Other smoking tobaccos**

**Manufactured tobacco**

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"TIRSP" Retail Selling Price, all Taxes Included	Other smoking tobaccos					
	Specific excise		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Overall minimum excise duty expressed as a percentage (%) of TIRSP or as an amount per kg.
	NatCurr	EURO	(as % of TIRSP	(as % of TIRSP	(as % of TIRSP	(Article 3 of Directive 92/80/EEC) or ECU 15 per kg
Minimum excise duty adopted by the Council on 19-10-1992						
(Directive 92/79/EEC)						(Article 3 of Directive 92/80/EEC)
MS	NatCurr					
AT	OS	0,00	34,00%	16,67%	50,67%	
BE	BFR	0,00	37,55%	17,36%	54,91%	
DE	DM	21,00	13,50%	13,79%	27,29%	
DK	DKR	350,00	0,00%	20,00%	20,00%	
EL	DRA	0,00	59,00%	15,25%	74,25%	
ES	PTA	0,00	22,50%	13,79%	36,29%	
FI	FMK	12,00	48,00%	18,03%	66,03%	
FR	FF	0,00	46,74%	17,08%	63,82%	
UK	UKL	53,66	0,00%	14,89%	14,89%	
IE	IRL	70,30	0,00%	17,35%	17,35%	
IT	LIT	0,00	54,00%	16,67%	70,67%	
LU	LFR	0,00	31,50%	10,71%	42,21%	
NL	HFL	42,35	16,01%	14,89%	30,90%	
PT	ESC	0,00	30,00%	14,53%	44,53%	
SE	SKR	630,00	0,00%	20,00%	20,00%	

REVENUES FROM TAXES ON CONSUMPTION



### ECU Exchange Rate

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Member State	Currency	Value of National Currencies in ECU at 1 January 1995 - 1 January 1997 - 1 January 1998 - EURO 1 January 1999					
		1995	1996	1997	1998	1999	EURO
AT	OS	13,424200	13,277200	13,691400	13,902700	13,7603	
BE	BFR	39,216200	38,802300	40,092200	40,764600	40,3399	
DE	DM	1,908050	1,887400	1,945940	1,976150	1,95583	
DK	DKR	7,494150	7,304770	7,442770	7,525280	7,4501	
EL	DRA	295,810000	311,048000	308,922000	312,292000	327,15	
ES	PTA	161,862000	158,999000	164,030000	167,312000	166,386	
FI	FMK	5,835120	5,683310	5,827130	5,982730	5,94573	
FR	FF	6,576750	6,445190	6,560960	6,612240	6,59957	
UK	UKL	0,752894	0,844929	0,738778	0,666954	0,7111	
IE	IRL	0,792620	0,818865	0,747690	0,771418	0,787564	
IT	LIT	1989,220000	2059,960000	1913,100000	1942,620000	1936,27	
LU	LFR	39,216200	39,216200	39,216200	40,764600	40,3399	
NL	HFL	2,136970	2,113080	2,183880	2,227430	2,20371	
PT	ESC	196,964000	196,359000	195,714000	202,077000	200,482	
SE	SKR	9,146210	8,654650	8,647580	8,723570	9,4696	

**REVENUE FROM TAXES ON CONSUMPTION (EXCISE DUTIES AND SIMILAR CHARGES) OTHER THAN VAT**  
*Alcoholic beverages*  
*(in millions)*

*(All revenue figures are expressed in euro)*

*Page printed 20/04/99*

MS	Year	I		II		III		IV		V		
		NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	
AT	1994	-----	56,50	-----	0,46	-----	60,40	-----	354,20	-----	2204,50	164,22
	1995	758,50	94,97	6,20	1,28	0,00	0,00	0,00	301,10	22,68	1997,00	150,41
	1996	1261,00	86,11	17,00	1,17	0,00	0,00	0,00	308,00	22,50	2044,00	149,29
	1997	1179,00	186,33	16,00	20,99	0,00	2424,00	60,07	609,00	15,09	7488,00	185,56
BE	1994	7519,00	182,16	811,00	20,68	2505,00	63,88	612,00	15,61	7260,00	185,13	
	1995	7143,79	189,69	898,38	23,15	2748,00	70,82	679,81	17,52	7414,24	191,08	
	1996	7360,36	205,78	1259,23	31,41	3710,00	92,54	860,40	21,46	9129,95	227,72	
	1997	8250,13	219,64	34,00	4,54	907,93	121,15	14,30	1,91	1662,50	221,84	
DK	1995	1646,00	229,41	33,40	4,57	947,89	129,76	16,60	2,27	1641,80	224,76	
	1996	1675,80	216,07	32,38	4,35	1030,22	138,42	17,39	2,34	1672,48	224,71	
	1997	1608,19	219,08	31,98	4,29	1046,95	140,53	18,39	2,47	1586,87	213,00	
	1998	1632,19	388,90	529,90	81,97	723,70	111,95	*Still Wine		2859,30	442,29	
FI	1994	2514,14	528,87	170,78	29,27	710,30	121,73	*Still Wine		3246,90	556,44	
	1995	3086,00	524,78	174,20	30,65	758,70	133,50	*Still Wine		3246,90	571,30	
	1996	2982,50	509,70	167,00	28,66	867,00	148,79	*Still Wine		3223,20	553,14	
	1997	2970,10	1683,35	1232	187,33	711	108,18	138	20,98	1787	271,71	
FR	1995	11071	1750,30	1223	189,75	684	106,13	139	21,57	1454	225,59	
	1996	11281	1763,31	1206	183,81	689	105,02	146	22,25	1991	303,46	
	1997	11569	1805,91	1221	186,14	701	106,87	149	22,71	2018	307,64	
	1998	11846	2526,03	28,83	14,90	-----	-----	1121,44	579,43	1768,00	913,50	
DE	1994	4888,90	2534,89	42,46	22,25	-----	-----	1083,32	567,76	1766,00	925,55	
	1995	4836,70	2694,02	52,07	27,59	-----	-----	1063,56	563,51	1699,70	900,55	
	1996	5084,70	2395,87	55,78	28,66	-----	-----	1094,82	562,62	1690,40	868,68	
	1997	4662,21	116,25	*Ethyl Alcohol		-----	-----	-----	-----	9555	34,35	
EL	1994	32339	114,42	*Ethyl Alcohol		-----	-----	-----	-----	10721	36,24	
	1995	33848	138,21	*Ethyl Alcohol		-----	-----	-----	-----	16508	53,07	
	1996	42989	193,06	*Ethyl Alcohol		-----	-----	-----	-----	17305	56,02	
	1997	59641	159,08	15,83	19,95	45,60	57,53	1,58	1,99	323,09	407,62	
IE	1995	126,11	168,07	17,45	21,67	53,50	65,33	1,75	2,14	340,98	416,41	
	1996	137,63	192,75	19,05	25,48	60,40	80,77	2,09	2,79	353,87	473,28	
	1997	144,12	187,56	23,05	29,39	68,50	87,34	2,30	2,93	365,90	466,53	
	1998	147,10										

(\*) = Figure included in...

...Revenues - Alcoholic beverages...

(All revenue figures are expressed in euro)

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(in millions)

MS	Year	I		II		III		IV		V	
		Ethyl Alcohol		Intermediate Products		Still Wine		Sparkling Wine		Beer	
		NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO
IT	1994	721100	377,97	28600	14,99	0	0	0	0	470000	246,35
	1995	797800	401,06	29300	14,73	0	0	0	0	418100	210,18
	1996	822200	399,13	29800	14,47	0	0	0	0	423300	205,49
	1997	828900	433,28	28800	15,05	0	0	0	0	442900	231,51
LU	1995	876	22,33	31	0,79	-----	-----	-----	-----	105	2,68
	1996	883	22,52	33	0,84	-----	-----	-----	-----	105	2,69
	1997	998	25,44	36	0,91	-----	-----	-----	-----	121	3,08
	1998	977	24,22	37	0,92	-----	-----	-----	-----	110	2,73
NL	1994	879,00	405,90	310,00	143,15	*Intern Prod	*Intern Prod	*Intern Prod	*Intern Prod	587,00	271,06
	1995	875,00	409,46	322,00	150,68	*Intern Prod	*Intern Prod	*Intern Prod	*Intern Prod	583,00	272,82
	1996	905,00	428,28	322,00	152,38	*Intern Prod	*Intern Prod	*Intern Prod	*Intern Prod	611,00	289,15
	1997	944,00	432,26	356,00	163,01	*Intern Prod	*Intern Prod	*Intern Prod	*Intern Prod	655,00	299,92
PT	1995	14596,00	74,10	-----	-----	-----	-----	-----	-----	16811,00	85,35
	1996	15935,60	81,16	*Ethyl Alcohol	10,64	*Ethyl Alcohol	*Ethyl Alcohol	*Ethyl Alcohol	*Ethyl Alcohol	16706,60	85,08
	1997	16149,50	82,52	2081,90	10,64	*Intern Prod	*Intern Prod	*Intern Prod	*Intern Prod	16708,90	85,37
	1998	16959,15	84,59	2117,57	10,56	-----	-----	-----	-----	17038,96	84,99
ES	1994	85425	536,39	2657	16,68	-----	-----	-----	-----	29921	187,88
	1995	87238	538,97	3763	23,25	-----	-----	-----	-----	31836	196,69
	1996	105139	633,00	4663	28,07	-----	-----	-----	-----	34998	210,71
	1997	111577	671,76	4278	25,76	-----	-----	-----	-----	29467	177,41
SE	1995	5514,00	602,87	222,00	24,27	2683,00	293,35	*Still Wine	*Still Wine	3114,00	340,47
	1996	2455,00	283,66	266,00	30,73	2699,00	311,86	*Still Wine	*Still Wine	3302,00	381,53
	1997	4682,00	541,42	207,00	23,94	2885,00	333,62	*Still Wine	*Still Wine	2069,00	239,26
	1998	4674,00	493,58	148,00	15,63	2998,00	316,54	*Still Wine	*Still Wine	2141,00	226,09
UK	1995	1711,00	2406,13	Cider+Perry 131,00	184,22	1118,00	1484,94	64,00	85,01	2646,00	3514,44
	1996	1585,00	1875,90	Cider+Perry 136,00	160,96	1172,00	1387,10	70,00	82,85	2606,00	3084,28
UKL	1997	1556,00	2106,18	Cider+Perry 134,00	181,38	1267,00	1714,99	79,00	106,93	2682,00	3630,32
	1998	1605,00	2257,07	Cider+Perry 138,00	194,07	1382,00	1943,47	83,00	116,72	2698,00	3794,12

(\*) = Figure included in

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

**Mineral oils**

(All revenue figures are expressed in euro)

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MS	Year	I		II		III		IV		V				
		Leaded petrol		Unleaded Petrol		Diesel		LPG and Methane		Heavy fuel oil				
		Nat	Curr	Nat	Curr	Nat	Curr	Nat	Curr	Nat	Curr	Nat	Curr	
		EURO		EURO		EURO		EURO		EURO				
AT	1994	27097,60	1991,53	*Leaded Petrol	16516,40	1230,34	*Leaded Petrol	12527,55	933,21	*Leaded Petrol	60,40	*Leaded Petrol	786,00	58,55
	1995	-----		*Leaded Petrol			*Leaded Petrol			*Leaded Petrol		*Leaded Petrol		
	1996	36230,00	2728,74	*Leaded Petrol	40275,00	998,07	*Leaded Petrol	49775,00	1233,49	*Leaded Petrol	9,81	*Leaded Petrol	269,00	6,67
	1997	34629,00	2529,25	*Leaded Petrol	42400,00	1081,19	*Leaded Petrol	53789,00	1371,60	*Leaded Petrol	14,28	*Leaded Petrol	414,17	10,56
BE	1994	27193,00	673,88		48857,18	1259,13		59665,79	1434,60		11,47		389,57	10,04
	1995	23025,00	587,13		53470,27	1333,68		1488,21		13,43			443,02	11,05
	1996	20225,73	521,25		7385,00	985,44		4072,00	543,36		49,70		3153,00	420,73
	1997	17067,75	425,71		8217,50	1124,95		4118,00	563,74		325,00		2978,00	407,68
DK	1995	3,10	0,41		8423,93	1131,82		3838,00	515,67		80,79		1912,18	256,89
	1996	1,06	0,14		8888,97	1193,13		3838,00	515,16		294,73		2004,02	268,99
	1997	116,66	15,67		6316,30	977,04		2396,44	370,69		339,51		124,60	19,27
	1998	-1,12	-0,15		7070,40	1211,70		2867,94	491,50		546,00		223,60	38,32
FI	1994	3,53	0,55		7805,30	1373,37		3193,80	561,96		627,60		267,40	47,05
	1995	1,50	0,26		8170,80	1402,20		3315,03	568,90		854,20		241,89	41,51
	1996	1,20	0,21		5589,54	5589,54		57096	8681,49		52		626	95,18
	1997	1,50	0,26		36761	5703,63		57096	8858,70		52		626	97,13
FR	1995	39132	5950,05		44228	6741,09		65434	9973,24		64		581	88,55
	1996	39132	6071,50		*Leaded Petrol		*Leaded Petrol				*Leaded Petrol			
	1997	30339	4624,17		35933,14	18566,16		18162,00	9384,06		2724,00		134,00	69,24
	1998	153923	23465,41		37291,00	19544,04		18984,00	9949,42		2905,00		123,00	64,46
DE	1994	3337,46	1724,42		38471,00	20383,07		19037,00	10086,36		3315,00		93,00	49,27
	1995	2354,00	1233,72		39584,00	20341,84		19393,00	9965,88		3275,00		84,00	43,17
	1996	1170,00	619,90		*Leaded Petrol		*Leaded Petrol							
	1997	49,00	25,18		270523	972,50		270523	972,50		1769		35570	127,87
EL	1994	414654	1490,64		*Leaded Petrol		*Leaded Petrol				2712		35036	118,44
	1995	427615	1445,57		*Leaded Petrol		*Leaded Petrol				2361		38347	123,28
	1996	452721	1455,47		*Leaded Petrol		*Leaded Petrol				2246		35681	115,50
	1997	474421	1535,73		213,19	268,97		256,33	323,40		5,10		10,13	12,78
IE	1995	179,85	226,91		264,22	322,67		288,22	351,97		4,87		10,66	13,02
	1996	157,93	192,86		339,62	440,25		337,64	451,58		4,04		11,54	15,43
	1997	134,49	179,87		435,96	553,56		476,50	605,03		4,30		15,10	19,17
	1998	97,84	124,23											

(\*) = Figure included in...

FI: Column IV "LPG and Methane" = Gas Oil - heating purposes.

IE: Column III « Diesel » = Includes Gas Oil used for industrial/commercial and heating purposes.

...Revenues - Mineral oils...  
(in millions)

(All revenue figures are expressed in euro)

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MS	Year	NatCurr	I		II		III		IV		V	
			Leaded Petrol		Unleaded Petrol		Diesel		LPG and Methane		Heavy fuel oil	
			NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO
IT	1994	LIT	15081600	7905,15	6859500	3595,46	11240800	5891,96	6152000	3224,62	298600	156,51
	1995	LIT	15106000	7593,93	9182000	4615,88	12392000	6229,58	7164200	3601,51	439000	220,69
	1996	LIT	13959800	6776,73	10639900	5165,10	12902300	6263,37	8552500	4151,78	411700	199,86
	1997	LIT	12701300	6639,12	11939500	6240,92	12742400	6660,60	9051800	4731,48	410800	214,73
LU	1995	LFR	2278	58,08	7673	195,66	6724	171,45	10	0,25	11	0,27
	1996	LFR	1352	34,47	5889	150,18	6228	158,81	0	0,01	9	0,23
	1997	LFR	1063	27,11	6341	161,69	6266	159,79	1	0,02	6	0,16
	1998	LFR	834	20,67	6389	158,38	6745	167,20	1	0,02	2	0,06
NL	1994	HFL	5667,00	2616,85	*Leaded Petrol		3356,00	1549,70	*Diesel		*Diesel	
	1995	HFL	5896,00	2759,05	*Leaded Petrol		3512,00	1643,45	*Diesel		*Diesel	
	1996	HFL	6118,00	2895,30	*Leaded Petrol		3669,00	1736,33	*Diesel		*Diesel	
	1997	HFL	6839,00	3131,58	*Leaded Petrol		4354,00	1993,70	*Diesel		*Diesel	
PT	1995	ESC	153695,00	780,32	75736,00	384,52	187352,00	951,20	6,00	0,03	7129,00	36,19
	1996	ESC	148303,00	755,26	93944,00	478,43	196627,00	1001,36	48,00	0,24	7244,00	36,89
	1997	ESC	137020,20	700,10	109047,20	557,18	193847,50	990,46	1649,80	8,43	7133,80	36,45
	1998	ESC	127781,65	637,37	133829,48	667,54	234535,32	1169,86	1861,41	9,28	7005,60	34,94
ES	1994	PTA	547510	3437,84	139625	876,71	447174	2807,82	1597	10,03	6235	39,15
	1995	PTA	500659	3093,12	185091	1143,51	514110	3176,22	2960	18,29	7009	43,30
	1996	PTA	482539	2905,18	♦223055	1342,93	567075	3414,14	3859	23,23	6567	39,54
	1997	PTA	426578	2568,26	♦276543	1664,96	615614	3706,37	3245	19,54	6147	37,01
SE	1995	SKR	183,00	20,01	22656,00	2477,09	9888,00	1081,10	250,00	27,33	1216,00	132,95
	1996	SKR	0,00	0,00	23757,00	2745,00	10995,00	1270,42	236,00	27,27	1905,00	220,11
	1997	SKR	0,00	0,00	24197,00	2798,12	10871,00	1257,11	234,00	27,06	1833,00	211,97
	1998	SKR	0,00	0,00	24161,00	2551,43	11827,00	1248,94	254,00	26,82	2049,00	216,38
UK	1995	UKL	4088,00	5429,72	5901,00	7837,76	5127,00	6809,72	0,00	0,00	87,00	115,55
	1996	UKL	3716,00	4398,00	7043,00	8335,61	5888,00	6968,63	0,00	0,00	82,00	97,05
	1997	UKL	3393,00	4592,72	8073,00	10927,50	6674,00	9033,84	0,37	0,50	58,00	78,51
	1998	UKL	2983,50	4195,61	9897,06	13917,96	7893,79	11100,82	0,73	1,03	54,66	77,33

(\*) = Figure included in...

DK: Column V "Heavy fuel oil" = Heating purposes.

DK: The figures in column IV "LPG and Methane" given by Denmark also includes natural gas.

ES: ♦Column II "Unleaded Petrol" given by Spain also includes high octane unleaded petrol.

SE: Total revenues from diesel, LPG/methane and heavy fuel oil are distributed according to their percentage share 1996.

UK : Other oils (1998 = 166,26 UKL = 233,81 EURO) – Includes gas oil, fuel oil, aviation gas, kerosen and other light oils.

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

(All revenue figures are expressed in euro)

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MS	Year	NatCurr	I		II		III		IV	
			NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO
AT	1994	OS	12190,30	895,92	*Cigarettes	0,75	*Cigarettes	10,50	*Cigarettes	7,75
	1995	OS	12062,30	898,55	10,10		*Cigarettes	104,00	336,21	8,33
	1996	OS	12310,00	927,15	*Cigarettes		*Cigarettes	309,00	4622,55	117,87
	1997	OS	13235,00	966,67	*Cigarettes		*Cigarettes	308,43	5690,84	146,66
BE	1994	BFR	31852,00	789,33	113,00	2,80	300,00	7,43	336,21	8,33
	1995	BFR	34801,00	887,41	110,00	2,80	309,00	7,88	4622,55	117,87
	1996	BFR	36021,18	928,33	105,24	2,71	308,43	7,95	5690,84	146,66
	1997	BFR	37739,24	941,31	117,15	2,92	347,93	8,68	7283,68	181,67
DK	1995	DKR	6418,40	856,45	91,80	12,25	*Cigars	*Cigars	878,00	117,16
	1996	DKR	6276,41	859,22	81,40	11,14	*Cigars	*Cigars	878,60	120,28
	1997	DKR	6170,88	829,11	80,25	10,78	*Cigars	*Cigars	881,01	118,37
	1998	DKR	5094,10	683,76	81,81	10,98	*Cigars	*Cigars	840,64	112,84
FI	1994	FMK	2775,10	429,27	39,97	6,18	*Cigars	*Cigars	165,74	25,64
	1995	FMK	2848,40	488,15	28,39	4,87	*Cigars	*Cigars	175,25	30,03
	1996	FMK	2668,60	469,55	32,80	5,77	*Cigars	*Cigars	235,70	41,47
	1997	FMK	2868,33	492,24	33,51	5,75	*Cigars	*Cigars	240,44	41,26
FR	1995	FF	41172	6260,23	*Cigarettes		*Cigarettes	*Cigarettes	*Cigarettes	
	1996	FF	41906	6501,90	*Cigarettes		*Cigarettes	*Cigarettes	*Cigarettes	
	1997	FF	43441	6621,13	*Cigarettes		*Cigarettes	*Cigarettes	*Cigarettes	
	1998	FF	40672	6200,41	*Cigarettes		*Cigarettes	*Cigarettes	*Cigarettes	
DE	1994	DM	19384,00	10015,45	49,00	25,32	*Cigars	*Cigars	638,00	329,65
	1995	DM	19677,00	10312,62	45,00	23,58	*Cigars	*Cigars	645,00	338,04
	1996	DM	19858,20	10521,46	49,00	25,96	*Cigars	*Cigars	636,00	336,97
	1997	DM	20240,60	10401,45	59,50	30,58	*Cigars	*Cigars	652,40	335,26
EL	1994	DRA	334607	1202,88	*Cigarettes		*Cigarettes	*Cigarettes	*Cigarettes	
	1995	DRA	371994	1257,54	*Cigarettes		*Cigarettes	*Cigarettes	*Cigarettes	
	1996	DRA	406336	1306,35	*Cigarettes		*Cigarettes	*Cigarettes	*Cigarettes	
	1997	DRA	459746	1488,23	*Cigarettes		*Cigarettes	*Cigarettes	*Cigarettes	
IE	1995	IRL	514,53	649,15	6,57	8,29	*Cigars	*Cigars	5,30	6,69
	1996	IRL	521,22	697,29	6,84	8,35	*Cigars	*Cigars	5,02	6,13
	1997	IRL	560,37	749,47	7,40	9,90	*Cigars	*Cigars	4,84	6,69
	1998	IRL	603,90	766,79	7,80	9,90	*Cigars	*Cigars	4,60	5,84

(\*) = Figure included in...

...Revenues - Manufactured tobacco...

(in millions)

(All revenue figures are expressed in euro)

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MS	Year	I		II		III		IV	
		Cigarettes		Cigars		Cigarillos		Other smoking tobaccos	
		NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO
IT	1994	9203400	4824,04	37800	19,81	6000	3,14	38200	20,02
	1995	9960000	5006,99	34000	17,09	7000	3,52	44000	22,12
	1996	10544700	5118,89	34200	16,60	7400	3,59	45400	22,04
	1997	11165300	5836,23	37700	19,71	8100	4,23	45500	23,78
LU	1995	7673	195,67	13	0,33	18	0,46	363	9,26
	1996	7191	183,38	13	0,32	18	0,46	300	7,66
	1997	9790	249,65	16	0,40	26	0,67	503	12,82
	1998	1008	24,99	24	0,59	24	0,59	478	11,86
NL	1994	2100,00	969,72	13,00	6,00	*Cigars		826,00	381,42
	1995	2081,00	973,81	13,00	6,08	*Cigars		740,00	346,28
	1996	2142,00	1013,69	13,00	6,15	*Cigars		792,00	374,81
	1997	2946,00	1348,98	*Cigarettes		*Cigarettes			
PT	1995	154485,00	784,33	363,00	1,84	*Cigars		325,00	1,65
	1996	164945,00	840,02	411,00	2,09	*Cigars		342,00	1,74
	1997	176460,00	901,62	534,00	2,73	*Cigars		329,00	1,68
	1998	192028,48	957,83	947,90	4,73	*Cigars		502,22	2,51
ES	1994	337088	2116,59	3315	20,82	*Cigars		363	2,28
	1995	377434	2331,83	3021	18,66	*Cigars		952	5,88
	1996	442639	2664,96	3525	21,22	*Cigars		1037	6,24
	1997	516056	3106,97	4849	29,19	*Cigars		1426	8,59
SE	1995	6300,00	688,81	30,00	3,28	*Cigars		500,00	54,67
	1996	6126,00	707,83	29,00	3,35	*Cigars		495,00	57,19
	1997	6496,00	751,19	35,00	4,05	*Cigars		607,00	70,19
	1998	5842,00	616,92	40,00	4,22	*Cigars		707,00	74,66
UK	1995	7170,00	9523,25	134,00	177,98	*Cigars		273,00	362,60
	1996	7680,00	10876,07	137,00	162,14	*Cigars		246,00	291,15
	1997	8035,00	10964,05	139,00	188,15	*Cigars		216,00	292,37
	1998	7976,00	11216,43	136,00	191,25	*Cigars		208,00	292,50

(\*) = Figure included in...

UK: Column IV "Other smoking tobaccos" includes two categories of tobacco: Handrolling = 159 UKL and Pipe tobacco = 49 UKL.

Rue de la Loi 200, B-1049 Bruxelles/Wetstraat 200, B-1049 Brussel - Belgium - Office: MO59 4/11.  
Telephone: direct line (+32-2)299.06.59, switchboard 299.11.11. Fax: (+32-2)296.19.31.  
Telex: COMEU B 21877. Telegraphic address: COMEUR Brussels.

X.400: G=Tove; S=Mogensen; I=TM; P=CEC; A=RTT; C=BE Internet: tove.mogensen@dg21.cec.be



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