



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

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EXCISE DUTY TABLES

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Can be consulted at:
http://europa.eu.int/comm/taxation_customs/publications/info_doc/info_doc.htm

(Incorporates all amendments received up to 20 April 2001)

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The ECU was replaced by the EURO on 1 January with a conversion rate of 1:1.

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:
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almost.....New

This document together with general information about the Taxation and Customs Union can be found at:

http://europa.eu.int/comm/taxation_customs/publications/info_doc/info_doc.htm

UPDATE SITUATION - EXCISE DUTY TABLES

30	Jul	2000	ES	Tobacco (cigarettes)
1	Oct	2000	UK	MO (heavy fuel oil)
1	Dec	2001	DE	Tobacco (cigarettes)

1 January 2001

New start

AT	Alcohol (beer), Tobacco
BE	Alcohol (intermediate prod), MO (kerosene commercial)
DA	MO, Tobacco (fine cut..., other smoking..)
DE	MO,
IE	MO (petrol and gas oil), Tobacco (+ new VAT)
IT	MO (petrol, gas oil and LPG/methan), Tobacco (cigarettes)
NL	Alcohol (only VAT), MO, Tobacco
SV	MO

11? January 2001 PT Alcohol, MO (petrol and kerosene)

25 January 2001 PT Tobacco (cigarettes)

22 January 2001 EL MO (leaded petrol)

21 March 2001 FR MO (+ new VAT for MO)

7 March 2001 UK MO(unleaded petrol, gas oil "propellant"), Tobacco ("inflation increase")

1 April 2001 DA MO (gas oil "propellant", LPG "propellant")

+++++

Revenue figures for alcohol and mineral oils still missing for some countries (1998+1999=Finland and Spain; 1999 only=France, Portugal and UK).

!!

... ♠and...Minor modifications, some of them cosmetic, added up to 20 April 2001 ♠...

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Euro Exchange Rate

Page printed in December/2000

Value of National Currency in euro at 1 October 2000		
Member State	National Currency	Currency value
AT	OS	13,7603
BE	BFR	40,3399
DE	DM	1,95583
<u>DK</u>	<u>DKR</u>	7,455
<u>EL</u>	<u>DRA</u>	<u>339,35*</u>
ES	PTA	166,386
FI	FMK	5,94573
FR	FF	6,55957
<u>UK</u>	<u>UKL</u>	0,5991*
IE	IRL	0,787564
IT	LIT	1936,27
LU	LFR	40,3399
NL	HFL	2,20371
PT	ESC	200,482
<u>SE</u>	<u>SKR</u>	8,527*

**Four national currencies (DKR, DRA, UKL and SKR) not irrevocably fixed.
(The Greek "DRA" irrevocably fixed as of 1 January 2001 (=340,750) – Official Journal L167, 7/7/2000, Council Regulation (EC) No 1478/2000.)*

The other 11 national currencies were irrevocably fixed as of 1 January 1999. For these currencies "rate 1 January 1999" = "rate 1 October 2000".
(Official Journal L359/98, 31/12/98, Council Regulation (EC) No 2866/98)

ALCOHOLIC BEVERAGES

Alcoholic Beverages

MS		Standard rates										Reduced rates							
		Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)					1.87 euro per hl/degree of alcohol of finished product.					"Independent small breweries" (Yearly production limited to 200.000 hl.)				"Low alcohol" (Not exceeding 2,8%.)			
		CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)		Article 2 Directive 92/83/EEC		Article 6 Directive 92/84/EEC		Article 6 Directive 92/84/EEC		Article 6 Directive 92/84/EEC		Article 4.1 Directive 92/83/EEC		Article 4.1 Directive 92/83/EEC		Article 5.1 Directive 92/83/EEC		Article .1 Directive 92/83/EEC	
Minimum excise duty adopted by the Council on 19-10-1992	Dir 92/84/EEC	Excise duty/hl/°Plato	NatCurr	EURO	VAT %	Excise duty/hl/°alc.	NatCurr	EURO	VAT %	Excise duty/hl/°Plato	NatCurr	EURO	VAT %	Excise duty/hl/°alc.	NatCurr	EURO	VAT %		
AT	OS	28,70		2,08	20,00														
BE	BFR	69,00		1,71	21,00														
DE	DM	1,54		0,79	16,00														
DK	DKR	268,50 345,75 460,75 510,25 27,00		36,02 46,38 61,80 68,44 3,62	25,00 25,00 25,00 25,00 25,00														
EL	DRA	384		1,13	18,00														
ES	PTA	128		0,77	16,00														
FI	FMK																		
FR	FF																		

DK: Beer (degree Plato): The first four rates are given "per hl", the last one "per hl per degree Plato".

Alcoholic Beverages

		Standard rates				Reduced rates							
		CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%).				"Independent small breweries" (Yearly production limited to 200.000 hl.)				"Low alcohol" (Not exceeding 2,8%.)			
		(Article 2 Directive 92/83/EEC) 0.748 euro per hl/degree Plato of finished product.				1.87 euro per hl/degree of alcohol of finished product.				(Article 5.1 Directive 92/83/EEC)			
		(Article 6 Directive 92/84/EEC)				(Article 6 Directive 92/84/EEC)				(Article 4.1 Directive 92/83/EEC) Rate may not be set more than 50% below the standard national rate.			
MS	Nat Curr	Excise duty/hl/°Plato		VAT %	Excise duty/hl/°alc.		VAT %	Excise duty/hl/°Plato or /°alcohol		Excise duty/hl/°alc.		V/ %	
		NatCurr	EURO		NatCurr	EURO		NatCurr	EURO	NatCurr	EURO		
UK	UKL						17,50					0,00	0,00
IE	IRL	2710	1,40	20,00	11,50	29,54	17,50		16	0,40	15,00		
IT	LIT	32	0,79	15,00	15,65	19,87	21,00		18	0,45	15,00		
LU	LFR								18,50	8,39	19,00		
NL	HFL								32,56	14,78	19,00		
		<= 7° Plato	9,08	19,00					43,38	19,68	19,00		
		> 7° <= 11° Plato	15,97	19,00					54,25	24,62	19,00		
		> 11° <= 15° Plato	21,28	19,00					562,50	2,81	17,00		
		> 15° Plato	26,61	19,00									
PT	ESC	1448,00	7,22	17,00		5,76	17,00						577,50
		<=8°Plato											2,88
		>8° <=11°Plato	2311,00	11,53					724,00	3,61	17,00		
		>11° <=13°Plato	2896,00	14,45					1155,50	5,76	17,00		
		>13° <=15°Plato	3471,00	17,31					1448,00	7,22	17,00		
		>15°Plato	4057,00	20,24					1735,00	8,66	17,00		
SE	SKR					147,00	25,00		2028,50	10,12	17,00		

NL: Beer (degree Plato): All the four rates are given "per hl".

NL: The reduced rates above « Independent small breweries » are calculated as 92,5% of the corresponding standard rates.

PT: Beer (degree Plato): All Portuguese rates are given "per hl".

Alcoholic Beverages

		Standard rates				Reduced rate				
		Still Wine				Still Wine - Sparkling Wine				
		Sparkling Wine				(Not exceeding 8.5% vol.)				
		(Article 8.1 of Directive 92/83/EEC)				(Article 9.3 of Directive 92/83/EEC)				
		0 euro per hectolitre of product.				0 euro per hectolitre of product.				
		(Article 5 of Directive 92/84/EEC)				(Article 5 of Directive 92/84/EEC)				
MS	Nat Curr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %
		NatCurr	EURO		NatCurr	EURO		NatCurr	EURO	
AT	OS	0,00	0,00	20,00	2000,00	145,35	20,00	1000,00	72,67	20,00
BE	BFR	1900,00	47,10	21,00	6500,00	161,13	21,00	600,00	14,87	21,00
DE	DM	0,00	0,00	16,00	266,00	136,00	16,00	100,00	51,13	16,00
DK	DKR	705,00	94,57	25,00	1055,00	141,52	25,00	450,00	60,36	25,00
EL	DRA	1055,00	141,52	25,00	1405,00	188,46	25,00	800,00	107,31	25,00
ES	PTA	0	0,00	18,00	0	0,00	18,00	0	0,00	16,00
FI	FMK	1400,00	235,46	22,00	1400,00	235,46	22,00	27,00	4,54	22,00
FR	FF	22,00	3,35	19,60	54,80	8,34	19,60	800,00	134,55	22,00
UK	UKL	154,37	257,67	17,50	220,54	368,12	17,50	1100,00	185,01	22,00
IE	IRL	215,01	273,01	21,00	430,02	546,01	21,00	47,58	79,42	17,50
IT	LIT	0	0,00	20,00	0	0,00	20,00	65,42	109,20	17,50
LU	LFR	0	0,00	12,00	0	0,00	15,00	166,70	278,25	17,50
NL	HFL	107,50	48,78	19,00	366,50	166,31	19,00	71,66	90,99	21,00
PT	ESC	0	0,00	5,00	0	0,00	17,00	53,75	24,39	19,00
								69,50	31,54	19,00

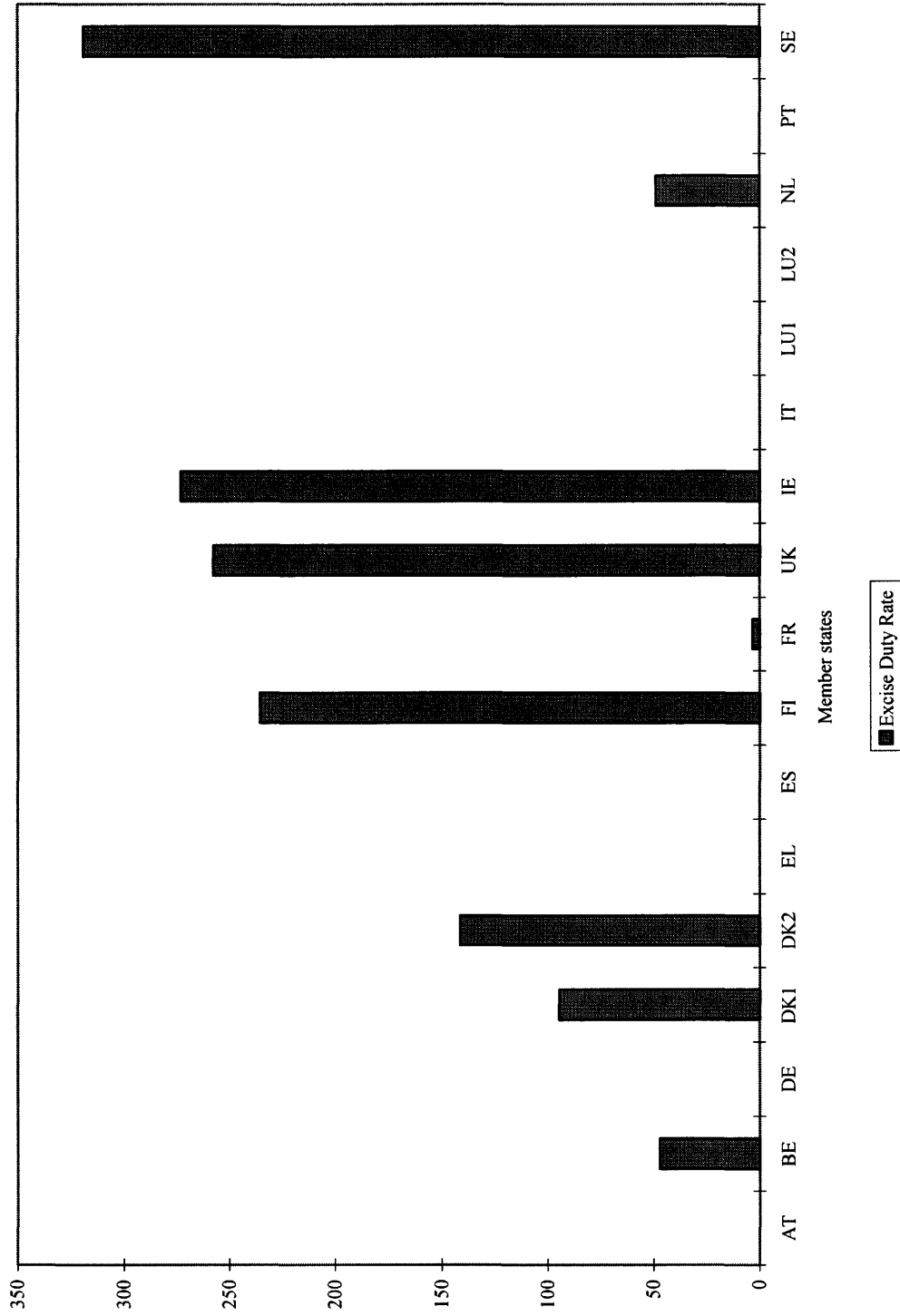
Alcoholic Beverages

		Standard rates				Reduced rate			
		Still Wine		Sparkling Wine		Still Wine - Sparkling Wine		(Not exceeding 8.5% vol.)	
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)	MS	Excise duty per hectolitre		Excise duty per hectolitre		Excise duty per hectolitre		Excise duty per hectolitre	
	SE	Nat Curr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	VAT %
		2720,00	318,99	2720,00	318,99	0,00	0,00	0,00	25,00
						Still&Spark <2,25%	0,00	0,00	25,00
						Still&Spark 2,25%-4,5%	934,00	109,53	25,00
						Still&Spark 4,5%-7%	1380,00	161,84	25,00
						Still&Spark 7%-8,5%	1898,00	222,59	25,00

Still wine

values in euro at 1/10/2000

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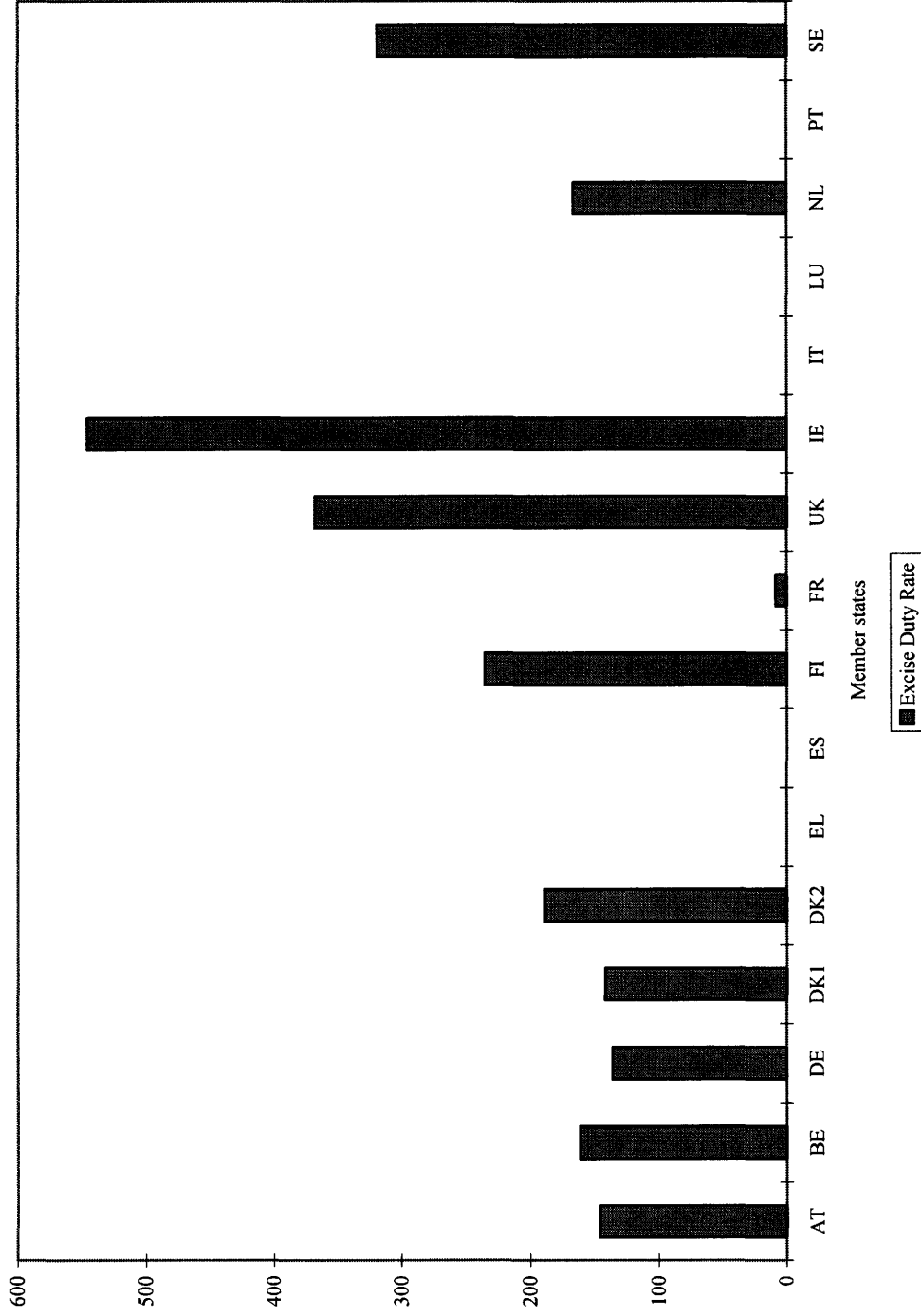


Minimum excise duty: 0 euro per hectolitre of product

Sparkling Wine

values in euro at 1/10/2000

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Minimum excise duty: 0 euro per hectolitre of product

Alcoholic Beverages

		Standard rates				Reduced rates				
		Other still fermented beverages.				Other sparkling fermented beverages.				
		Other still fermented beverages.				Other sparkling fermented beverages.				
		Article 12.1 of Directive 92/83/EEC				Article 12.2 of Directive 92/83/EEC				
		0 euro per hectolitre of product.				0 euro per hectolitre of product.				
		(Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)				(Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)				
MS	Nat Curr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %
		NatCurr	EURO		NatCurr	EURO		NatCurr	EURO	
AT	OS	0	0,00	20,00	2000,00	145,35	20,00	1000,00	72,67	20,00
BE	BFR	1900,00	47,10	21,00	6500,00	161,13	21,00	600,00	14,87	21,00
DE	DM	0,00	0,00	16,00	266,00	136,00	16,00	100,00	51,13	16,00
DK	DKR	705,00	94,57	25,00	0	0,00	18,00	450,00	60,36	25,00
EL	DRA	0	0,00	18,00	0	0,00	18,00	0	0,00	18,00
ES	PTA	0	0,00	16,00	0	0,00	16,00	0	0,00	16,00
FI	FMK	1400,00	235,46	22,00	1400,00	235,46	22,00	27,00	4,54	22,00
FR	FF	22,00	3,35	19,60	22,00	3,35	19,60	800,00	134,55	22,00
UK	UKL	154,37	257,67	17,50	220,54	368,12	17,50	1100,00	185,01	22,00
IE	IRL	215,01	273,01	21,00	430,02	546,01	21,00	47,58	79,42	17,50
IT	LIT	0	0,00	20,00	0	0,00	20,00	65,42	109,20	17,50
LU	LFR	0	0,00	15,00	0	0,00	15,00	166,70	278,25	17,50
NL	HFL	107,50	48,78	19,00	366,50	166,31	19,00	35,03	44,48	21,00
PT	ESC	0	0,00	17,00	0	0,00	17,00	151,59	192,48	21,00
SE	SKR	2720,00	318,99	25,00	2720,00	318,99	25,00	0	0,00	15,00
								53,75	24,39	19,00
								69,50	31,54	19,00
								0	0,00	17,00
								0	0,00	25,00
								934,00	109,53	25,00
								1380,00	161,84	25,00
								1898,00	222,59	25,00

Alcoholic Beverages

		Standard rates			Reduced rates		
		Not exceeding 15% vol.			(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.		
MS	Nat Curr	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EURO		NatCurr	EURO	
		(Article 17 of Directive 92/83/EEC) 45 euro per hectolitre of product.			(Article 18.3 of Directive 92/83/EEC)		
		(Dir. 92/84/EEC)			(Article 18.3 of Directive 92/83/EEC)		
AT	OS	1000,00	72,67	20,00			
BE	BFR	2000,00	145,35	20,00	3000,00	74,37	21,00
DE	DM	4000,00	99,16	21,00	6500,00	127,64	21,00
DK	DKR	6500,00	127,64	21,00	200,00	102,26	16,00
		300,00	153,39	16,00			
		266,00	136,00	16,00			
		1055,00	141,52	25,00	450,00	60,36	25,00
EL	DRA	14789,00	43,58	18,00	705,00	94,57	25,00
ES	PTA	7625,00	45,83	16,00	0	0,00	18,00
FI	FMK	4200,00	706,39	22,00	4575	27,50	16,00
FR	FF	1400,00	213,43	19,60	2550,00	428,88	22,00
UK	UKL	205,82	343,55	17,50	154,37	257,67	17,50
IE	IRL	311,97	396,12	21,00	215,01	273,01	21,00
IT	LIT	96000,00	49,58	20,00			
LU	LFR	2700,00	66,93	15,00	1900	47,10	15,00
NL	HFL	187,00	84,86	19,00	132,75	60,24	19,00
PT	ESC	366,50	166,31	19,00			
SE	SKR	9757,00	48,67	17,00	2720,00	318,99	25,00
		4517,00	529,73	25,00			

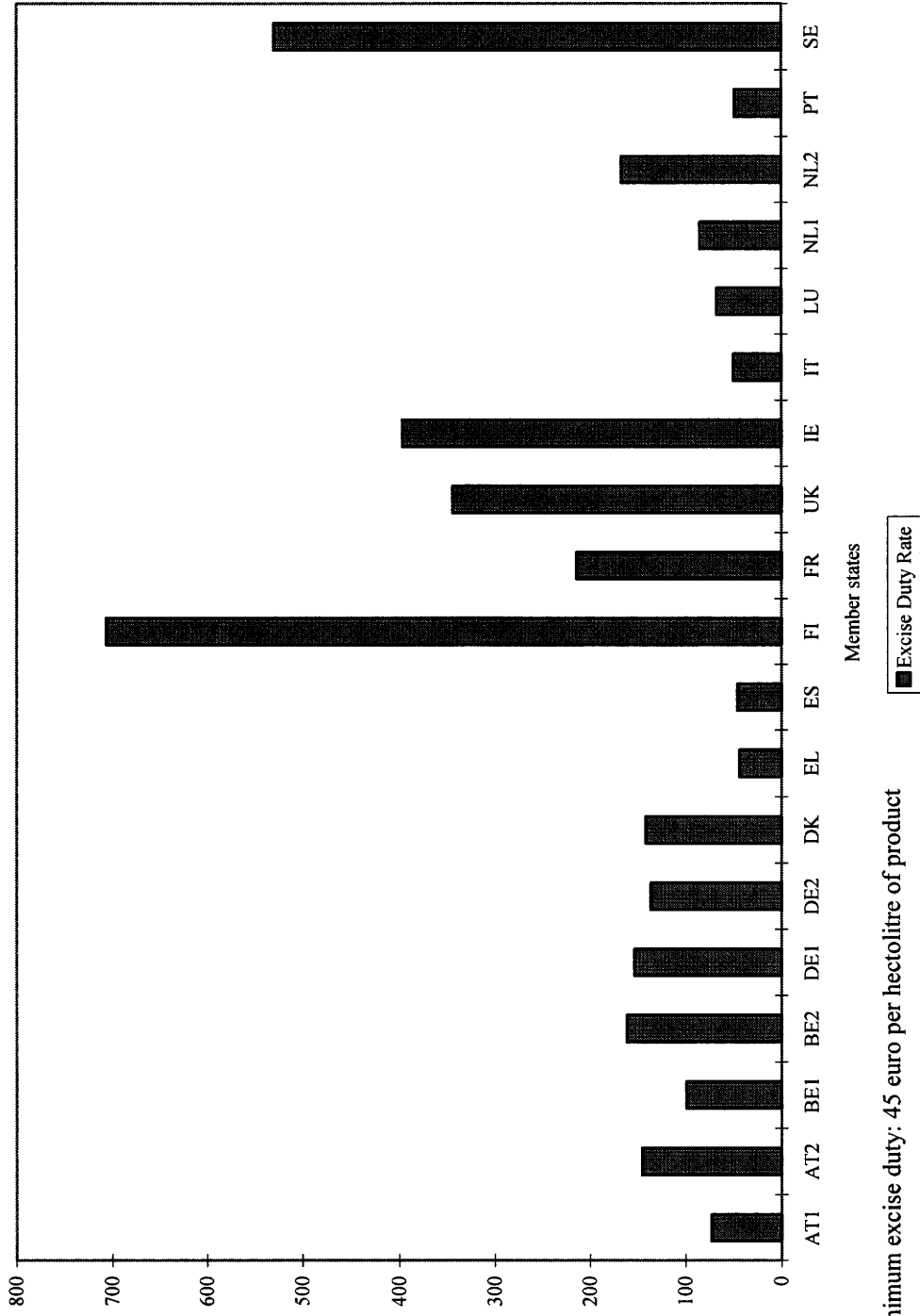
EL, FR: Reduced rate for "Vin doux naturel": Greece = DRA 7395 (€21,79), France = FF 350 (€53,36)

(Article 18.4 Directive 92/83/EEC).

PT: Reduced rate for "Vinho da Madeira" for the Autonomous Regions of Madeira: = ESC 4250 (€21,20)

(Article 7.3 Directive 92/84/EEC).

Intermediate Products



Minimum excise duty: 45 euro per hectolitre of product

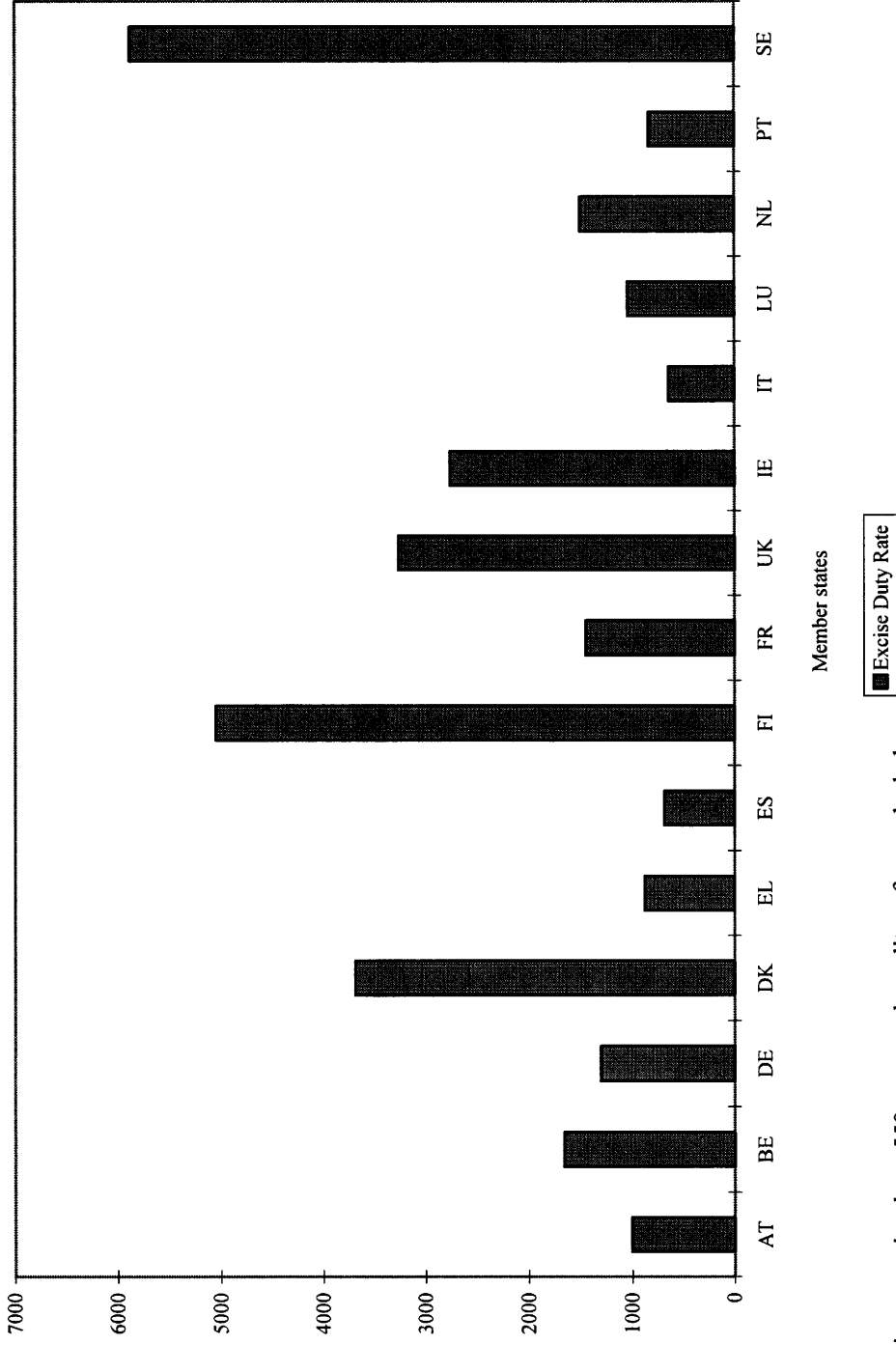
Alcoholic Beverages

		Standard rates			Reduced rates			"Small distilleries"		
		For low strength spirits, particular regions, etc.			Yearly production limited to 10 hl of pure alcohol.			(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		(Article 20 of Directive 92/83/EEC)						(Article 22.1 of Directive 92/83/EEC)		
550 euro or 1000 euro per hectolitre of pure alcohol.										
(Dir. 92/84/EEC)		(Article 3.1 of Directive 92/84/EEC)						(Article 22.1 of Directive 92/83/EEC)		
AT	OS	13800,00	1002,89	20,00				*7452,00	541,56	20,00
BE	BFR	67000,00	1660,89	21,00						
DE	DM	2550,00	1303,79	16,00				1428,00	730,12	16,00
DK	DKR	27500,00	3688,80	25,00						
EL	DRA	298414,00	879,37	18,00	*149207,00	439,68	18,00			
ES	PTA	114000	685,15	16,00						
FI	FMK	30000,00	5045,64	22,00	>1,2% <2,8%	*1000,00	168,19	22,00	99760	599,57
					>2,8% <10%	*26500,00	4456,98	22,00		
						*5474,00	834,51	19,60		
FR	FF	9510,00	1449,79	19,60						
UK	UKL	1956,00	3264,90	17,50						
IE	IRL	2175,00	2761,68	21,00						
IT	LIT	1249600	645,36	20,00						
LU	LFR	42000	1041,15	15,00	15,65	19,87	21,00			
NL	HFL	3315,00	1504,28	19,00						
PT	ESC	167610,00	836,04	17,00						
SE	SKR	50141,00	5880,26	25,00						
AT:	*Small distilleries producing not more than 4hl pure alcohol per year. Calculated as 54% of the standard rate.									
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 = 128,06 €/hl) on drinks of a strength exceeding 25% to the benefit of the National Sickness Insurance scheme..									

Ethyl Alcohol

Page printed 1/2/2001

values in euro at 1/10/2000



Minimum excise duty: 550 euro per hectolitre of pure alcohol

National tax - Alcoholic Beverages

Member State		Tax		Description
		Nat. Curr.	EURO	
Tax type			Unit	
*Finland Parafiscal tax	FMK 4,00	0,67	per litre of finished product	Additional duty on the retail containers of alcohol. Not levied if the container is refillable according to rules by the Ministry of the Environment.
France Parafiscal tax	FF 20,00	3,05	per hectolitre of pure alcohol	CFCPC tax (Comité des Fruits à Cidre et Produits Cidricoles) for Calvados, 'eaux-de-vie' from cidre and perry, pommeau and apertifs containing cidre and perry.
	1,10	0,17	per hectolitre	CFCPC tax (Comité des Fruits à Cidre et Produits Cidricoles) for Calvados, 'eaux-de-vie' from cidre and perry, pommeau and apertifs containing cidre and perry.
	25,00	3,81	per hectolitre of pure alcohol	BNICE tax (Bureau National Interprofessionnel du Calvados, du pommeau et des eaux de vie de cidre et de poiré) for 'eaux-de-vie' with regulated appellation of origin "Calvados" and "Calvados du pays d'Auge".
	12,40	1,89	per hectolitre of pure alcohol	BNICE tax (Bureau National Interprofessionnel du Calvados, du pommeau et des eaux de vie de cidre et de poiré) on pommeau, 'eaux-de-vie' from cidre and perry with the regulated appellation of origin "Normandie", "Bretagne" and "Maine".
	4,83	0,74	per hectolitre of wine	Tax to the benefit of wine producers' organisations (d'organismes interprofessionnels du vin ou du comité interprofessionnel des vins doux naturels et vins de liqueur à appellations contrôlées, CIV).
	0,77	0,12	per hectolitre of wine	Tax on 'other wines' to the benefit of ANDA (Association Nationale pour le Développement Agricole).
	2,60	0,40	per hectolitre of wine	Tax on "vins à appellation d'origine contrôlée" to the benefit of ANDA (Association Nationale pour le Développement Agricole).
	1,69	0,26	per hectolitre of wine	Tax on "vins délimités de qualité supérieure" to the benefit of ANDA (Association Nationale pour le Développement Agricole).
	36,4	5,55	per decilitre of pure alcohol	Tax "Premix" on mixed beverages (alcoholic beverages mixed with non-alcoholic beverages).

*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 00 34 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 euro per 1000 litres.		(Article 3 of Directive 94/74/EC) 287 euro per 1000 litres		(Article 3 of Directive 94/74/EC) 245 euro per 1000 litres		(Article 3 of Direct. 94/74/EC) 18 euro per 1000 litres.		(Article 3 of Direct. 94/74/EC) 18 euro 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 %
AT	OS	6600,00	479,64	5610,00	407,69	3890,00	282,70	3890,00	282,70	950,00	69,04	20,00
BE	BFR	22260,00	551,81	19910,00	493,56	11700,00	290,04	750,00	18,59	210,00	5,21	21,00
DE	DM	1260,00	644,23	1160,00	593,10	800,00	409,03	800,00	61,36	120,00	61,36	16,00
DK	DKR	4552,00	610,60	3907,00	524,08	3012,00	404,02	3012,00	273,37	2038,00	273,37	25,00
EL	DRA	114500,00	337,41	<=96,5oct.I.O	297,63	101000,00	244,59	83000,00	244,59	6150,00	18,12	18,00
ES	PTA	67552,00	404,79	>=96,5oct.I.O	318,26	108000,00	318,26	44901,00	78,71	13097,0	78,71	16,00
FI	FMK	3783,00	636,25	>=97oct.I.O	402,92	67040,00	402,92	379,00	63,74	379,00	63,74	22,00
FR	FF	3733,00	627,85	norm	560,57	3333,00	560,57	1935,00	325,44	379,00	63,74	22,00
UK	UKL	546,80	912,70	envm friend	552,16	3283,00	552,16	1785,00	300,22	379,00	63,74	22,00
				<95 oct.	570,95	3745,20	570,95	2450,10	373,52	267,90	40,84	19,60
				=>97oct.+ Additif ordin uml	620,48	4070,10	620,48	518,20	864,96	31,30	52,25	17,50
				ULSP ultra low sulph	764,81	458,20	764,81	458,20	764,81	31,30	52,25	17,50
					17,50	17,50	17,50	17,50	17,50	31,30	52,25	17,50
					17,50	17,50	17,50	17,50	17,50	31,30	52,25	17,50

DK: Includes CO2 tax.

FI: Includes CO2 tax.

EL: "Leaded" and "unleaded" Petrol: Normal rates are under suspension. Diminished rates of duty : unleaded petrol valid from 6/11/2000 ; leaded petrol valid from 22/1/2001. 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 16/10/2000 and ending 27/4/2001 a diminished rate of DRA 6150 is applied.

UK: "Ordinary unleaded petrol": Temporary lower rate until 14/6/2001 and then back to previous rate (UKL 488,20 per 1000 l).

...Petrol and Gas Oil...

Mineral oils

MS	National Currency	Petrol						Gas Oil								
		Leaded Petrol			Unleaded Petrol			Used as propellant			Used for ind./comm. purposes			Used for heating purposes		
		Excise duty NatCurr	EURO	VAT %	Excise duty NatCurr	EURO	VAT %	Excise duty NatCurr	EURO	VAT %	Excise duty NatCurr	EURO	VAT %	Excise duty NatCurr	EURO	VAT %
		CN 2710 00 26, CN 2710 0034 CN 2710 00 36		CN 2710 00 27, CN 2710 00 29 CN 2710 00 32												
		(Article 3 of Directive 94/74/EC)		(Article 3 of Directive 94/74/EC)												
		337 euro per 1000 litres.		287 euro per 1000 litres												
		(Article 3 of Directive 92/82/EEC)		(Article 4 of Directive 92/82/EEC)												
IE	IRL	361,36	458,83	20,00	274,44	348,47	20,00	196,14	249,05	20,00	37,30	47,36	12,50	37,30	47,36	12,50
IT	LIT	1077962,00	556,72	20,00	357,22	453,56	21,00	739064,00	381,69	20,00	221719,0	114,51	20,00	697398,00	360,18	20,00
LU	LFR	17110,00	424,15	15,00	1007486,0	520,32	20,00	10200,00	252,85	15,00	750,00	18,59	15,00	210,00	5,21	12,00
NL	HFL	1451,80	658,80	19,00	15010,00	372,09	12,00	normal	748,70	19,00	102,60	46,56	19,00	102,60	46,56	19,00
					ordin unl	590,37	19,00	low sulph	663,70	301,17	19,00					
PT	ESC	110000,00	548,68	17,00	58000,00	289,30	17,00	49300,00	245,91	17,00	49300,00	245,91	17,00	15000,00	74,82	12,00
SE	SKR	5160,00	605,14	25,00	4500,00	527,74	25,00	Class1	3039,00	356,40	25,00	2215,00*	259,76	2215,00*	259,76	25,00
					Class2	531,25	25,00	Class2	3266,00	383,02	25,00					
					Class3		25,00	Class3	3566,00	418,20	25,00					

LU: Monitoring charge. (Since June 1999 leaded petrol is not sold in Luxembourg.)

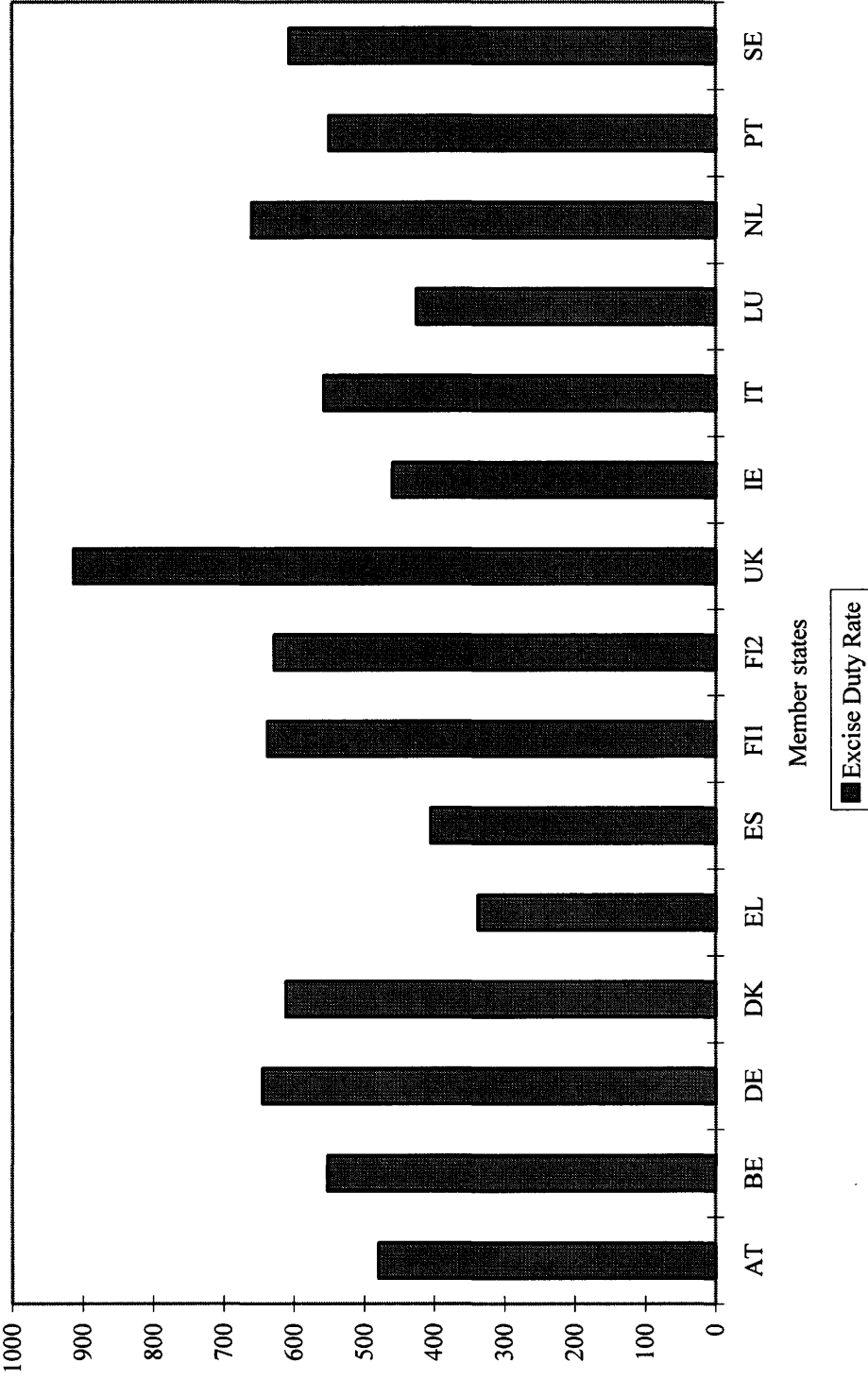
SE: Includes CO2 tax. Gas Oil used for industrial purposes is taxed at a reduced rate, see additional comment next page.

- 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)
- DE: Gas oil used in combined heat and power plants with an annual or monthly utilisation exceeding 70 %: 0. Gas oil used in combined heat and power plants with an annual or monthly utilisation exceeding 60 %: DM 80 (€ 40,90). Gas Oil used for heating purposes by industry, agriculture and forestry: DM 88 (€ 44,99).
- DK: Leaded and unleaded petrol - equipment making it possible to recover the vapour.
DK: Denmark has three categories of gas oil used as propellant: "normal", "light" and "low sulphur". The "low sulphur" gas oil is a new quality with max. 50 ppm sulphur. The total tax consists of a *mineral oils tax* and a *CO2-tax*.
- 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)
- FR/NL/IT: National measures concerning diesel (Gas Oil "propellant") used by commercial vehicles exist in FR, NL and IT.
- NL: Charges collected in addition to the excise duty: An *environmental fuel charge* of HFL 26,54 (€ 12,04) for petrol and HFL 29,28 (€ 13,29) for gas oil "propellant"; a *regulatory energy charge* of HFL 281,10 (€ 127,56) for gas oil "heating".
- 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)
- UK: VAT rate of 17,5% - non domestic use. Domestic use for deliveries of less than 2300 litres - VAT rate of 5%.
UK: Higher octane unleaded petrol (superunleaded or lead replacement petrol) – separate rate abolished on 7/3/2001. Duty will now be charged on this fuel at the rate appropriate to unleaded petrol or ULSP (ultra low sulphur petrol) dependent upon the sulphur and aromatics content of the fuel.
- SE: Gas oil used by industry for other purposes than as a propellant is taxed at a reduced rate: SKR 534 (€62,62) per m³.
SE: The sulphur tax on peat, coal, petroleum coke and other solid or gaseous products is set at SKR 30 (€ 3,52) 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 (€3,17) 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 (€3,52) per kg of reduced emission.

Leaded Petrol

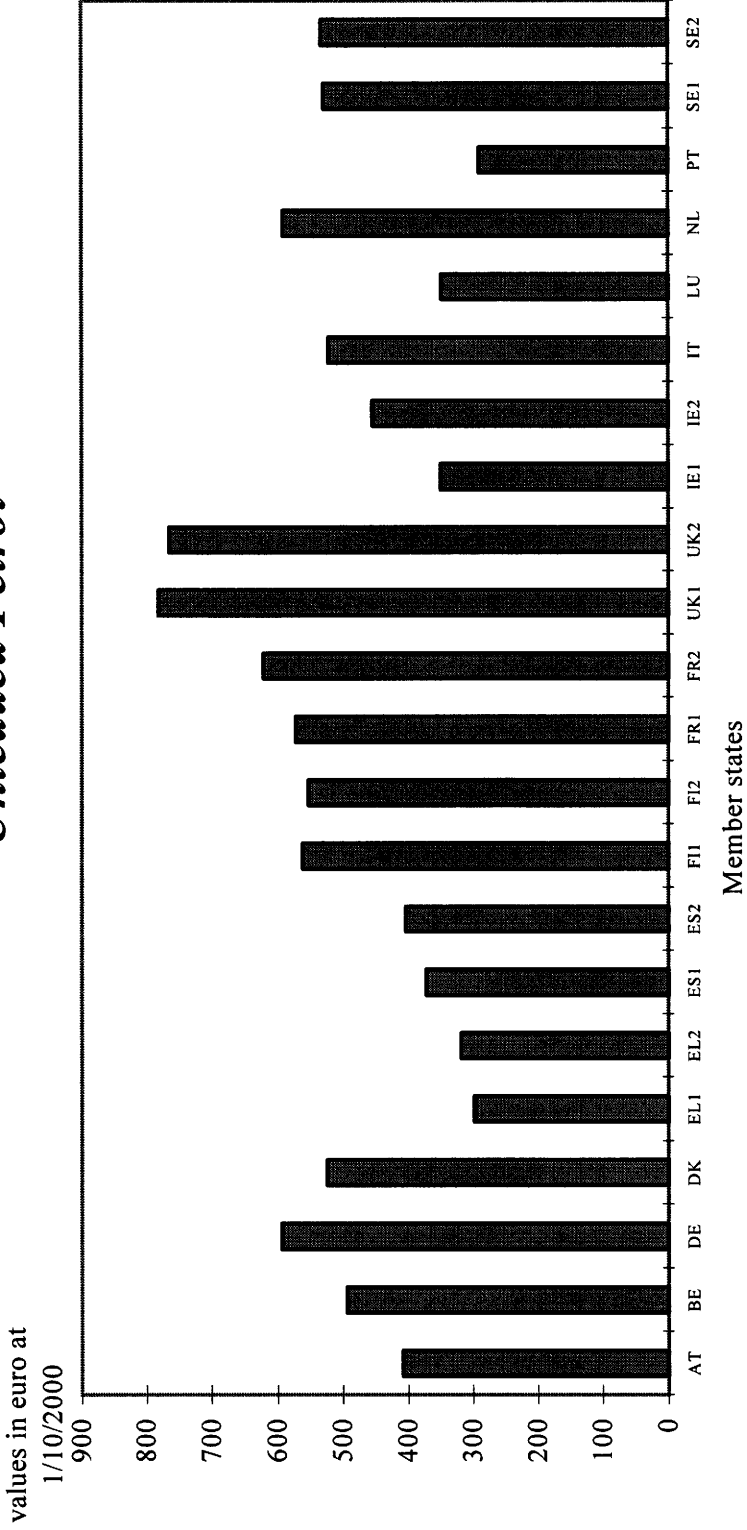
Page printed 17/4/2001

values in euro at
01/10/2000



Minimum excise duty: 337 euro per 1000 litres

Unleaded Petrol



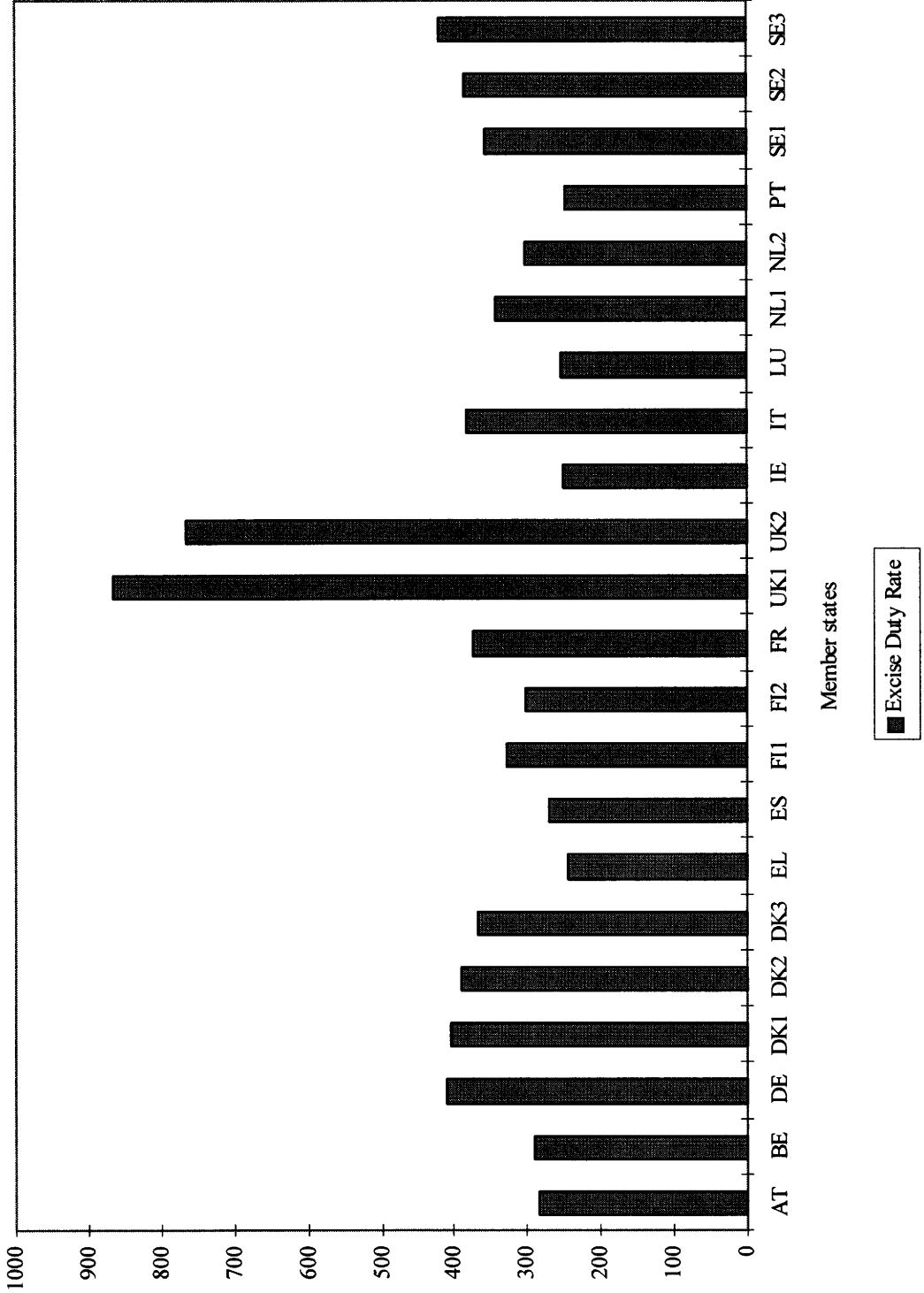
Excise Duty Rate

Minimum excise duty: 287 euro per 1000 litres

Diesel
(Gas Oil "Propellant")

Page printed 20/4/2001

values in euro at 1/10/2000



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 CN 2711 29 00 (Article 3 of Directive 94/74/EC)				36 euro per 1000 kg. (Article 8.3 of Directive 92/81/EEC) (Article 7.2 of Directive 92/82/EEC)				0 euro per 1000 kg. (Article 7.3 of Directive 92/82/EEC)			
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	261,62	20,00	3600,00	261,62	20,00	600,00	43,60	20,00	600,00	43,60	20,00
BE	BFR	0,00	0,00	21,00	1500,00	37,18	21,00	0,00	0,00	21,00	0,00	0,00	21,00
DE	DM	285,30	145,87	16,00	LPG 75,00	38,35	16,00	LPG 75,00	38,35	16,00	LPG 75,00	38,35	16,00
					Natural gas 6,80	3,48	16,00	Natural gas 6,80	3,48	16,00	Natural gas 6,80	3,48	16,00
DK	DKR	3480,00	466,80	25,00	2580,00	346,08	25,00	2580,00	346,08	25,00	2580,00	346,08	25,00
EL	DRA	34000	100,19	18,00	100,00	0,29	18,00	4500	13,26	18,00	4500	13,26	18,00
ES	PTA	132313	795,22	16,00	LPG 9562,00	57,47	16,00	LPG 9562,00	57,47	16,00	LPG 9562,00	57,47	16,00
					Methane	16,83	16,00	Methane	16,83	16,00	Methane	16,83	16,00
FI	FMK	0,00	0,00	22,00	0,00	0,00	22,00	0,00	0,00	22,00	0,00	0,00	22,00
FR	FF	657,10	100,17	19,60	258,60	39,42	19,60	258,60	39,42	19,60	258,60	39,42	19,60
UK	UKL	150,00	250,38	17,50	0,00	0,00	17,50	0,00	0,00	17,50	0,00	0,00	17,50
IE	IRL	82,46	104,70	21,00	LPG 28,24	35,86	21,00	LPG 28,24	35,86	21,00	LPG 28,24	35,86	21,00
IT	LIT	509729,00	263,25	20,00	LPG 0,00	0,00	20,00	LPG 0,00	0,00	20,00	LPG 0,00	0,00	20,00
					Methane 7,11	0,0036	20,00	Methane 7,11	0,0036	20,00	Methane 7,11	0,0036	20,00
LU	LFR	4100,00	101,64	6,00	1500,00	37,18	6,00	1500,00	37,18	6,00	1500,00	37,18	6,00
NL	HFL	228,66	103,76	19,00	0,00	0,00	19,00	0,00	0,00	19,00	0,00	0,00	19,00
PT	ESC	20000,00	99,76	17,00	20000,00	99,76	17,00	20000,00	99,76	17,00	20000,00	99,76	17,00
SE	SKR	1264,00	148,24	25,00	LPG 1740,00	204,06	25,00	LPG 1740,00	204,06	25,00	LPG 1740,00	204,06	25,00
					Methane 1443,06	169,23	25,00	Methane 1443,06	169,23	25,00	Methane 1443,06	169,23	25,00

DK: Includes CO2 tax.

SE: Includes CO2 tax.

BE: Exemption pursuant to Article 8.4, Directive 92/81/EEC.

FI: Exemption pursuant to Article 8.4, Directive 92/81/EEC.

- AT: LPG used for local public transport and for production of electricity is exempted.
- DE: LPG and natural gas used in combined heat and power plants with an annual or monthly utilisation exceeding 70 %: 0. LPG and natural gas used in combined heat and power plants with an annual or monthly utilisation exceeding 60 %: LPG - DM 50 (€ 25,56), Natural gas – DM 3,60 (€ 1,84). LPG and natural gas used for heating purposes by industry agriculture and forestry: LPG - DM 55 (€ 28,12), Natural gas - DM 4,24 (€ 2,17).
- EL: LPG and methane: Only agricultural and industrial uses.
- ES: Methane – rates per gigajoule.
- 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%.
- NL: Charges collected in addition to the excise duty: An *environmental fuel charge* of HFL 34,96 (€ 15,86) for LPG “propellant” and a *regulatory energy charge* of HFL 332,50 (€ 150,88) for LPG “heating”. There are different rates of environmental fuel charges and regulatory energy charges for natural gas and other kinds of gas, which are governed by the delivery amount or calorific value. No taxation for methane.
- IE: LPG and methane: Rate per 1000 litres - IRL 41,75 (€ 53,01).
- 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 562 (€ 65,91) per 1000 kg; Methane at SKR 400 (€ 46,91) per 1000 m³. Biologically produced methane is exempted from taxes.
- NL : The rate for LPG used for public transport is reduced - HFL 125,56 (€ 56,98).

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) 13 euro per 1000 kg.				CN 2710 00 51 CN 2710 00 55 (Article 3 of Directive 94/74/EC) 245 euro per 1000 litres.				18 euro 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 8.3 of Directive 92/81/EEC)				(Article 8.3 of Directive 92/82/EEC)			
MS	Nat Curr	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EURO		NatCurr	EURO		NatCurr	EURO		NatCurr	EURO	
AT	OS	500,00	36,34	20,00	3890,00	282,70	20,00	3890,00	282,70	20,00	3890,00	282,70	20,00
BE	BFR	250,00	6,20	21,00	22260,00	551,81	21,00	750,00	18,59	21,00	0,00	0,00	21,00
DE	DM	35,00	17,90	16,00	1100,00	562,42	16,00	1100,00	562,42	16,00	2038,00	273,37	25,00
DK	DKR	2320,00	311,20	25,00	3012,00	404,02	25,00	83000,00	244,59	18,00	83000,00	244,59	18,00
EL	DRA	13000,00	38,31	18,00	83000,00	244,59	18,00	48549,00	291,79	16,00	48549,00	291,79	16,00
ES	PTA	2235,00	13,43	16,00	1785,00	300,22	22,00	321,00	53,99	22,00	321,00	53,99	22,00
FI	FMK	321,00	53,99	22,00	3745,20	570,95	19,60	147,60	22,50	19,60	-----	-----	-----
FR	FF	152,30	23,22	19,60	2450,10	373,52	19,60	“petr lampant”	-----	-----	-----	-----	-----
UK	UKL	27,40*	45,74	17,50	518,20	864,96	17,50	31,30	52,25	17,50	0,00	0,00	5,00
IE	IRL	10,60	13,46	12,50	256,14	325,23	12,50	25,00	31,74	12,50	25,00	31,74	12,50
IT	LIT	248361,00	128,27	10,00	653473,00	337,49	20,00	0,00	0,00	20,00	653473,00	337,49	20,00
LU	LFR	123444,00	63,75	10,00	11900,00	294,99	15,00	750,00	18,59	15,00	0,00	0,00	12,00
NL	HFL	250,00	6,20	15,00	748,70	339,75	19,00	102,60	46,56	19,00	102,60	46,56	19,00
PT	ESC	750,00	18,59	15,00	51700,00	257,88	17,00	51700,00	257,88	17,00	21400,00	106,74	12,00
SE	SKR	34,24	15,54	19,00	3039,00	356,40	25,00	2215,00	259,76	25,00	2215,00	259,76	25,00
		2500,00	12,47	12,00	3266,00	383,02	25,00						
		5500,00	27,43	12,00	3566,00	418,20	25,00						
		2331,58	273,43	25,00									

DK: Includes CO2 tax.

FI: Includes CO2 tax.

SE: Includes CO2 tax.

UK: Heavy fuel oil = UKL 27,40 per 1000 litres.

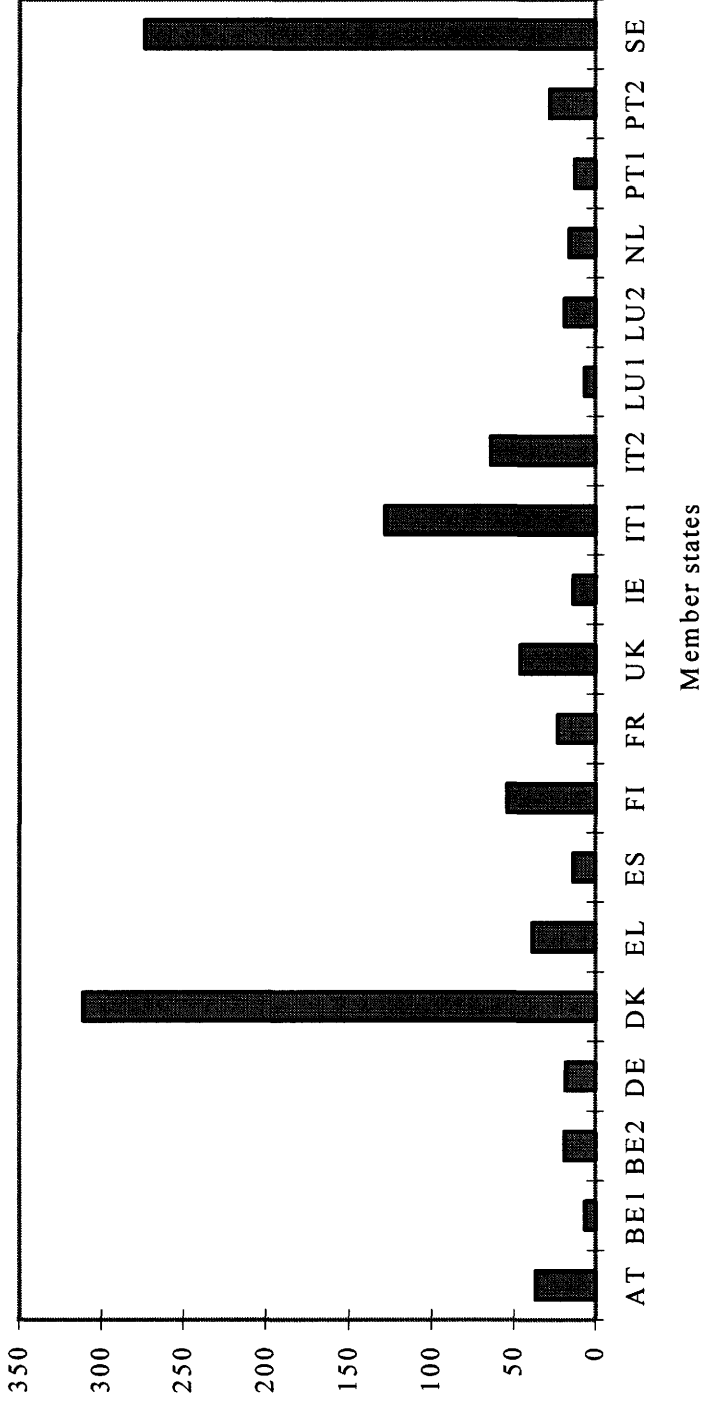
EL: Kerosene « heating»: Normal rate of duty DRA 42 000 during the winter period, starting 1 Nov. each year and ending 10 April the year after. For the Winter period starting 16/10/2000 and ending 27/4/2001 a diminished rate of DRA 6150 is applied.

- 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 (€ 282,70).
- DE: Heavy fuel oil used in combined heat and power plants with an annual utilisation exceeding 70 % or with a electrical efficiency at least of 57,7 %: 0.
- FI: Includes CO2 tax. (1 January 1998 the CO2 tax was raised from FMK 70 (€ 11,77) to FMK 82 (€ 13,79) 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%.
- NL: Charges collected in addition to the excise duty: An *environmental fuel charge* of HFL 34,17 (€ 15,51) for heavy fuel oil and a *regulatory energy charge* of HFL 278,75 (€ 126,49) for kerosene "heating".
- 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 534 (€ 62,62) per m³ ; Kerosene at SKR 534 (€ 62,62) per m³.

Heavy fuel oil

Page printed 14/2/2001

values in euro at
1/10/2000



Excise Duty Rate

Minimum excise duty: 13 euro per 1000 kg

Member State	Tax			Description
	Tax type	NatCurr	EURO	
Belgium Parafiscal tax		BFR 550,00	13,63	Energy tax on leaded petrol, unleaded petrol and gas oil for heating purposes.
Germany Warehousing-charge		DM 7,50 7,90 8,90	3,83 4,04 4,55	Charge on gas oil used as a propellant and for heating purposes. Charge on heavy fuel oil. Charge on leaded and unleaded petrol.
Finland Parafiscal tax		FMK 40,00 17,00 21,00	6,73 2,86 3,53	Strategic stockpile on petrol Strategic stockpile tax on heavy fuel oil Strategic stockpile tax on gasoil used as propellant and for heating purposes.
France Parafiscal tax		FF 1,17 1,92 1,10 6,00 0,4 4,84 250	0,18 0,29 0,17 0,91 0,06 0,74 38,11	(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 "petrole lampanant", 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.
Netherlands		HFL 13,00 29,28 26,54 34,96 34,17 281,10	5,90 13,29 12,04 15,86 15,51 127,56	Taxe "TGAP sur les lubrifiants (Taxe Générale sur les Activités Polluantes) The taxes "ADEME", "CPDC" and "FSH" have been abolished and "ADEME" has been replaced by "TGAP". "COVA-levy" on petrol, diesel, gas oil, LPG 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.
Sweden Parafiscal tax		SKR 332,50 278,75 27,00	150,88 126,49 3,17	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.).

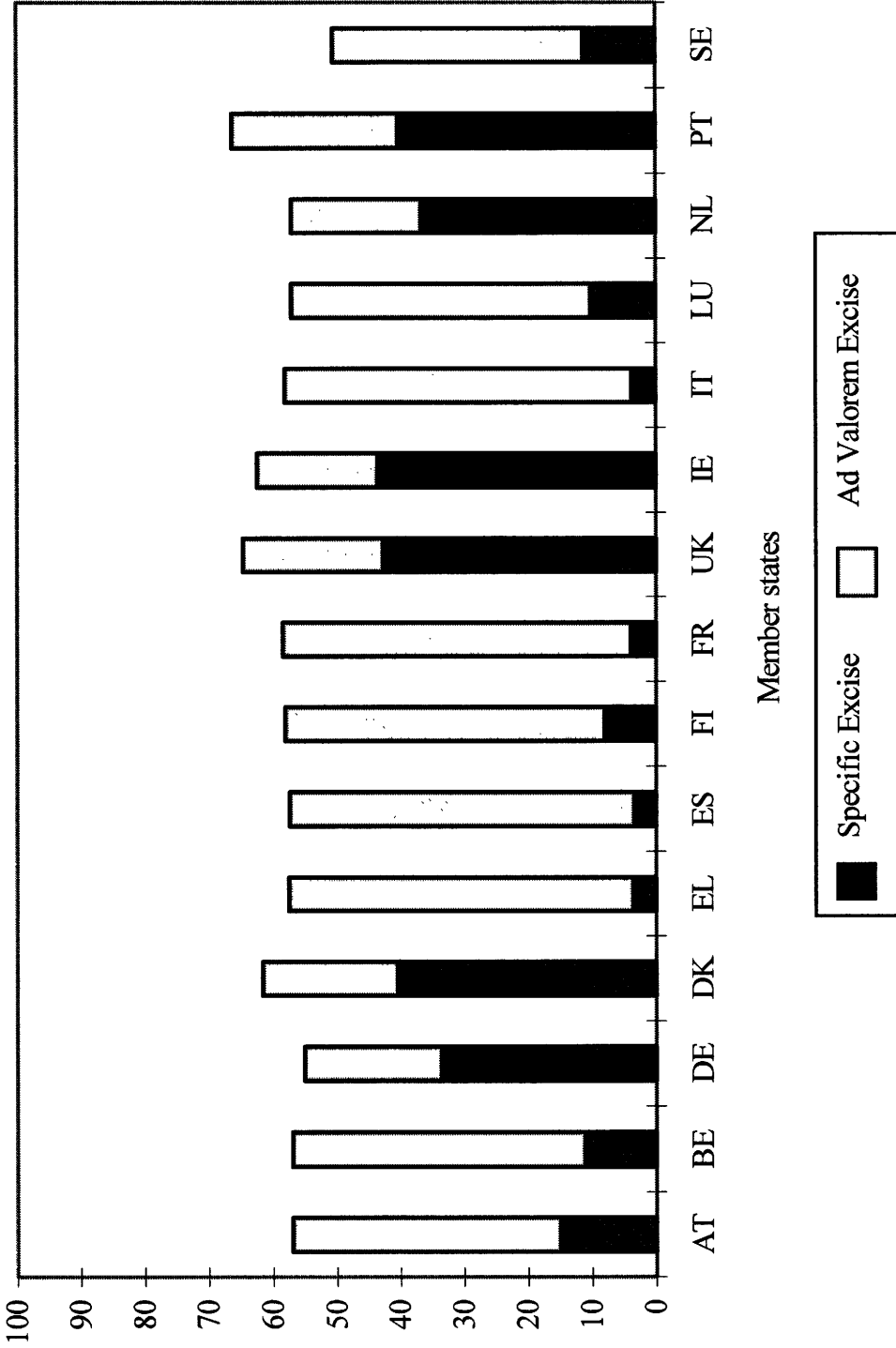
/COVA-levy: A levy on petroleum products subject to excise duty on mineral oils which is based on the law: "Wet voorraadvorming aardolieproducten 2001". The levy is payable by the same person responsible for the excise duty on mineral oils.

MANUFACTURED TOBACCO

Cigarettes

Overall Minimum Excise Duty

% of Retail Selling Price

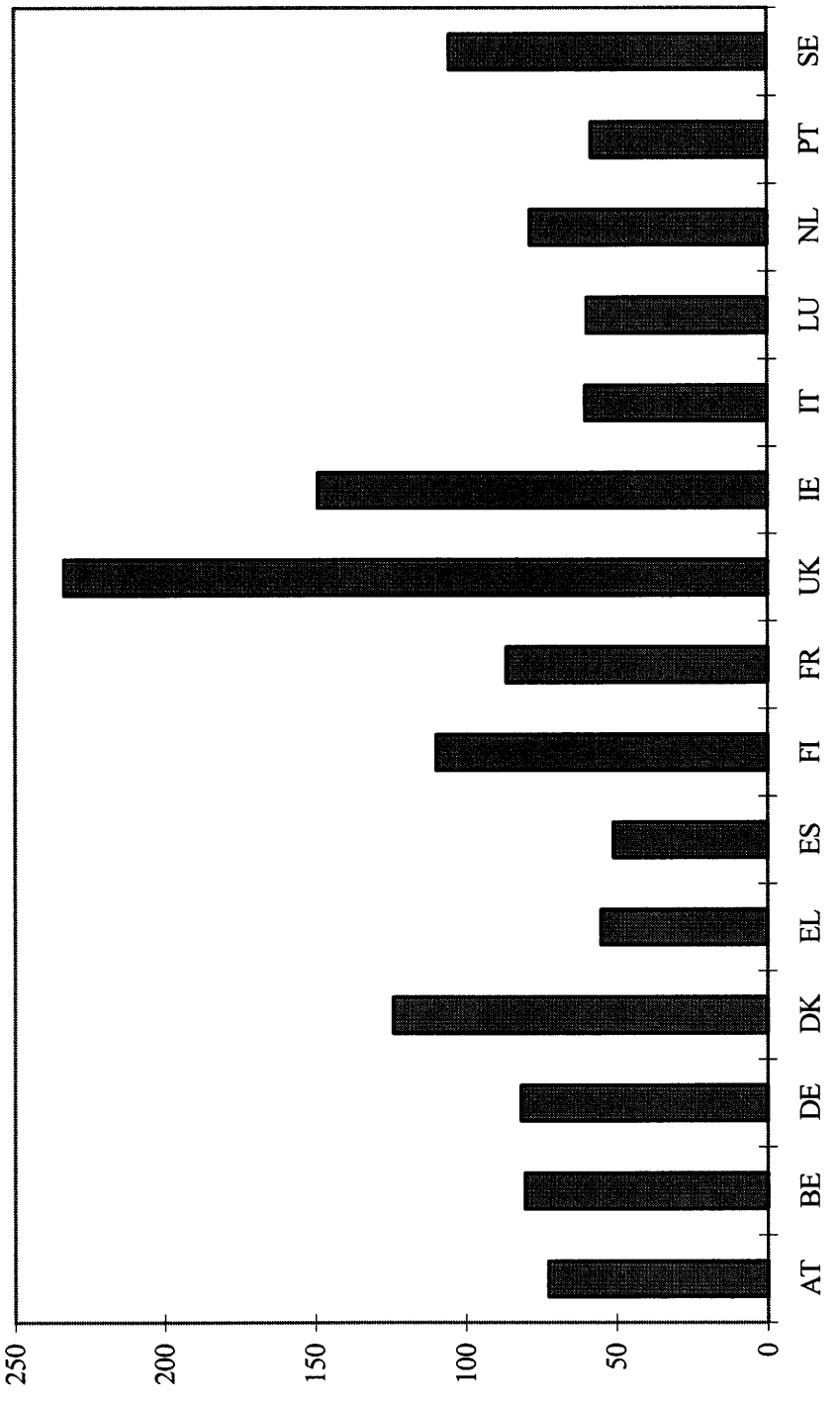


Member states

■ Specific Excise □ Ad Valorem Excise

Cigarettes Excise Yield

values in euro at 1/10/2000



Member states

Cigars and Cigarillos

Manufactured tobacco

Page printed 20/4/2001

		Cigars and Cigarillos				
Minimum excise duty adopted by the Council on 19-10-1992 (Directive 92/79/EEC)	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 or for a given number of items. (Article 3 of Directive 92/80/EEC)
	NatCurr	EURO	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	(Article 3 of Directive 92/80/EEC) 5% of TIRSP or euro 7 per 1000 items or euro 7 per kg (Article 3 of Directive 92/80/EEC)
MS	NatCurr					
AT	OS	0,00	13,00%	16,67%	29,67%	
BE	BFR	0,00	5,00%	17,36%	22,36%	
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	134,69	0,00%	14,89%	14,89%	
IE	IRL	124,84	224,82	16,67%	16,67	
IT	LIT	0,00	0,00%	16,67%	39,67%	
LU	LFR	0,00	5,00%	10,71%	15,71%	
NL	HFL	0,00	5,00%	15,97%	20,97%	
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)

DE, DK, SE: *The specific excise is given per /1000 items

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

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Manufactured tobacco

		Fine-Cut Smoking Tobacco (intended for the rolling of cigarettes)				Overall minimum excise duty expressed as a percentage (%) of TIRSP or as an amount per kg. (Article 3 of Directive 92/80/EEC)
		Specific Excise	Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	
"TIRSP" Retail Selling Price, all Taxes Included	MS	NatCurr	EURO	(as % of TIRSP)	(as % of TIRSP)	(Article 3 of Directive 92/80/EEC)
	Minimum excise duty adopted by the Council on 19-10-1992 (Directive 92/79/EEC)	NatCurr				
AT	OS	0,00	0,00	47,00%	63,67%	
BE	BFR	0,00	0,00	37,55%	54,91%	
DE	DM	30,21	15,45	18,12%	31,91%	
DK	DKR	452,50	60,70	0,00%	20,00%	
EL	DRA	0,00	0,00	59,00%	74,25%	
ES	PTA	0,00	0,00	37,50%	51,29%	
FI	FMK	21,50	3,62	50,00%	68,03%	
FR	FF	0,00	0,00	51,00%	68,08%	
UK	UKL	96,81	161,59	0,00%	14,89%	
IE	IRL	105,35	133,77	0,00%	16,67%	
IT	LIT	0,00	0,00	54,00%	70,67%	
LU	LFR	0,00	0,00	31,50%	42,21%	
NL	HFL	46,85	21,26	14,66%	30,63%	
PT	ESC	0,00	0,00	30,00%	44,53%	
SE	SKR	630,00	73,88	0,00%	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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		Other smoking tobaccos				Overall minimum excise duty expressed as a percentage (%) of TIRSP or as an amount per kg. (Article 3 of Directive 92/80/EEC)
Specific excise		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT		
		(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	(Article 3 of Directive 92/80/EEC)	
		NatCurr	EURO			
Minimum excise duty adopted by the Council on 19-10-1992						
(Directive 92/79/EEC)						
MS	NatCurr					
AT	OS	0,00	0,00	34,00%	50,67%	
BE	BFR	0,00	0,00	37,55%	54,91%	
DE	DM	21,00	10,74	13,50%	27,29%	
DK	DKR	402,50	53,99	0,00%	20,00%	
EL	DRA	0,00	0,00	59,00%	74,25%	
ES	PTA	0,00	0,00	22,50%	36,29%	
FI	FMK	21,50	3,62	48,00%	66,03%	
FR	FF	0,00	0,00	46,74%	63,82%	
UK	UKL	59,21	98,83	0,00%	14,89%	
IE	IRL	86,61	109,97	0,00%	16,67%	
IT	LIT	0,00	0,00	54,00%	70,67%	
LU	LFR	0,00	0,00	31,50%	42,21%	
NL	HFL	46,85	21,26	14,66%	30,63%	
PT	ESC	0,00	0,00	30,00%	44,53%	
SE	SKR	630,00	73,88	0,00%	20,00%	

TIRSP
Retail Selling
Price, all
Taxes Included

REVENUES FROM TAXES ON CONSUMPTION

EURO Exchange Rates

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Member State	Value of National Currencies in euro at 1 January 1997 - 1 January 1998 - 1 January 1999 - 1 January 2000 - 1 January 2001					
	Currency	EURO	EURO	EURO	EURO	EURO
AT	OS	13,6914	13,9027	13,7603	13,7603	2001 13,7603
BE	BFR	40,0922	40,7646	40,3399	40,3399	40,3399
DE	DM	1,945940	1,976150	1,95583	1,95583	1,95583
DK	DKR	7,44277	7,52528	7,4501	7,4404	7,4595*
EL	DRA	308,92	312,29	327,15	329,85	340,750**
ES	PTA	164,030	167,312	166,386	166,386	166,386
FI	FMK	5,827130	5,982730	5,94573	5,94573	5,94573
FR	FF	6,560960	6,612240	6,55957	6,55957	6,55957
UK	UKL	0,738778	0,666954	0,7111	0,6246	0,6325*
IE	IRL	0,747690	0,771418	0,787564	0,787564	0,787564
IT	LIT	1913,10	1942,62	1936,27	1936,27	1936,27
LU	LFR	40,0922	40,7646	40,3399	40,3399	40,3399
NL	HFL	2,18388	2,22743	2,20371	2,20371	2,20371
PT	ESC	195,714	202,077	200,482	200,482	200,482
SE	SKR	8,64758	8,72357	9,4696	8,552	8,9467*

**Three national currencies (DKR, UKL and SKR) not irrevocably fixed. (Official Journal C1, 4/01/2000 and **Official Journal L167, 7/7/2000.)*

The other 11 national currencies were irrevocably fixed as of 1 January 1999. For these currencies "rate 1 January 1999" = "rate 1 October 2000". (Official Journal L359/98, 31/12/1998, Council Regulation (EC) 2866/98)

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

Alcoholic beverages

(All revenue figures are expressed in euro)

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MS	Year	I		II		III		IV		V	
		NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO
AT	1996	1261,00	94,97	17,00	1,28	0,00	0,00	301,10	22,68	1997,00	150,41
	1997	1179,00	86,11	16,00	1,17	0,00	0,00	308,00	22,50	2044,00	149,29
	1998	1203,30	87,45	15,50	1,13	0,00	0,00	318,70	22,92	2040,30	148,27
	1999	1206,00	87,64	*Sparkling Wine		0,00	0,00	306,00	22,24	1981,40	143,99
BE	1996	7360,36	189,69	898,38	23,15	2748,00	70,82	679,81	17,52	7414,24	191,08
	1997	8250,13	205,78	1259,23	31,41	3710,00	92,54	860,40	21,46	9129,95	227,72
	1998	7737,51	191,81	1256,24	31,14	3883,90	96,28	937,14	23,23	8337,04	206,67
	1999	7767,16	192,54	1238,36	30,70	4013,37	99,49	1012,59	25,10	8469,49	209,95
DK	1996	1675,80	229,41	33,40	4,57	947,89	129,76	16,60	2,27	1641,80	224,76
	1997	1608,19	216,07	32,38	4,35	1030,22	138,42	17,39	2,34	1672,48	224,71
	1998	1632,19	219,08	31,98	4,29	1046,95	140,53	18,39	2,47	1586,87	213,00
	1999										
FI	1996	2982,50	524,78	174,20	30,65	758,70	133,50	*Still Wine		3246,90	571,30
	1997	2970,10	509,70	167,00	28,66	867,00	148,79	*Still Wine		3223,20	553,14
	1998										
	1999										
FR	1996	11281,00	1750,30	1223,00	189,75	684,00	106,13	139,00	21,57	1454,00	225,59
	1997	11569,00	1763,31	1206,00	183,81	689,00	105,02	146,00	22,25	1991,00	303,46
	1998	11846,00	1805,91	1221,00	186,14	701,00	106,87	149,00	22,71	2018,00	307,64
	1999										
DE	1996	5084,70	2694,02	52,07	27,59	-----	-----	1063,56	563,51	1699,70	900,55
	1997	4662,21	2395,87	55,78	28,66	-----	-----	1094,82	562,62	1690,40	868,68
	1998	4425,90	2262,93	68,13	34,83	-----	-----	1027,66	34,83	1654,00	845,68
	1999	4366,94	2232,78	67,66	34,59	-----	-----	1066,63	34,59	1652,00	844,65
EL	1996	42989,00	138,21	*Ethyl Alcohol		-----	-----	-----	-----	16508,00	53,07
	1997	59641,00	193,06	*Ethyl Alcohol		-----	-----	-----	-----	17305,00	56,02
	1998	57310,05	183,52	*Ethyl Alcohol		-----	-----	-----	-----	18300,22	58,60
	1999	61087,59	186,73	*Ethyl Alcohol		-----	-----	-----	-----	20506,42	62,68
IE	1996	137,63	168,07	17,45	21,67	53,50	65,33	1,75	2,14	340,98	416,41
	1997	144,12	192,75	19,05	25,48	60,40	80,77	2,09	2,79	353,87	473,28
	1998	147,66	188,27	22,25	28,38	70,12	89,40	2,52	3,21	365,64	466,19
	1999	171,62	217,91	25,80	32,76	78,98	100,28	4,20	5,33	376,91	478,58

(*) = 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	1996	822200,00	399,13	29800,00	14,47	0	0	0	0	423300,00	205,49
	1997	828900,00	433,28	28800,00	15,05	0	0	0	0	442900,00	231,51
	1998	875780,00	452,30	27700,00	14,31	0	0	0	0	476349,00	246,01
	1999	903978,00	466,86	28670,00	14,81	0	0	0	0	479632,00	247,71
LU	1996	883,00	22,52	33,00	0,84	-----	-----	-----	-----	105,00	2,69
	1997	998,00	25,44	36,00	0,91	-----	-----	-----	-----	121,00	3,08
	1998	977,00	24,22	37,00	0,92	0	0	0	0	110,00	2,73
	1999	993,04	24,62	39,16	0,97	0	0	0	0	113,75	2,82
NL	1996	905,00	428,28	322,00	152,38	*Interm Prod		*Interm Prod		611,00	289,15
	1997	944,00	432,26	356,00	163,01	*Interm Prod		*Interm Prod		655,00	299,92
	1998	878,00	398,42	350,00	158,82	*Interm Prod		*Interm Prod		605,00	274,54
	1999	845,00	383,44	367,00	116,54	*Interm Prod		*Interm Prod		616,00	279,53
PT	1996	15935,60	81,16	*Ethyl Alcohol		*Ethyl Alcohol		*Ethyl Alcohol		16706,60	85,08
	1997	16149,50	82,52	2081,90	10,64	*Interm Prod		*Interm Prod		16708,90	85,37
	1998	16959,15	84,59	2117,57	10,56	-----	-----	-----	-----	17038,96	84,99
	1999	ESC									
ES	1996	105139,00	633,00	4663,00	28,07	-----	-----	-----	-----	34998,00	210,71
	1997	111577,00	671,76	4278,00	25,76	-----	-----	-----	-----	29467,00	177,41
	1998	PTA									
	1999	PTA									
SE	1996	2455,00	283,66	266,00	30,73	2699,00	311,86	*Still Wine		3302,00	381,53
	1997	4682,00	541,42	207,00	23,94	2885,00	333,62	*Still Wine		2069,00	239,26
	1998	4674,00	493,58	148,00	15,63	2998,00	316,54	*Still Wine		2141,00	226,09
	1999	4722,78	552,24	133,11	15,56	3313,09	387,41	*Still Wine		2429,68	284,11
UK	1996	1585,00	1875,90	Cider+Perr	160,96	1172,00	1387,10	70,00	82,85	2606,00	3084,28
	1997	1556,00	2106,18	136,00		1267,00	1714,99	79,00	106,93	2682,00	3630,32
	1998	1605,00	2257,07	Cider+Perr	181,38	1382,00	1943,47	83,00	116,72	2698,00	3794,12
	1999	UKL		134,00							

(*) = 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		
		NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	
		Leaded petrol		Unleaded Petrol		Diesel		LPG and Methane		Heavy fuel oil		
AT	1996	36230,00	2728,74	*Leaded Petrol	48857,18	1259,13	*Leaded Petrol	1434,60	11,47	*Leaded Petrol	389,57	10,04
	1997	34629,00	2529,25	*Leaded Petrol	53470,27	1333,68	*Leaded Petrol	1488,21	13,43	*Leaded Petrol	443,02	11,05
	1998	35647,00	2590,57	*Leaded Petrol	54989,51	1363,15	*Leaded Petrol	1626,21	14,23	*Leaded Petrol	344,17	8,53
	1999	37084,20	2695,01	*Leaded Petrol	62285,62	1544,02	*Leaded Petrol	1720,91	14,22	*Leaded Petrol	271,26	6,72
BE	1996	20225,73	521,25		48857,18	1259,13		55665,79			389,57	10,04
	1997	17067,75	425,71		53470,27	1333,68		59665,76			443,02	11,05
	1998	13811,49	342,38		54989,51	1363,15		65601,00			344,17	8,53
	1999	3514,65	87,13		62285,62	1544,02		69421,40			271,26	6,72
DK	1996	1,06	0,14		8217,50	1124,95		4118,00			2978,00	407,68
	1997	116,66	15,67		8423,93	1131,82		3838,00			1912,18	256,89
	1998	-1,12	-0,15		8888,97	1193,13		3838,00			2004,02	268,99
	1999											
FI	1996	1,20	0,21		7805,30	1373,37		3193,80			267,40	47,05
	1997	1,50	0,26		8170,80	1402,20		3315,03			241,89	41,51
	1998											
	1999											
FR	1996	39132,00	6071,50		36761,00	5703,63		8858,70			626,00	97,13
	1997	30339,00	4624,17		44228,00	6741,09		65434,00			581,00	88,55
	1998	153923,00	23465,41	*Leaded Petrol			*Leaded Petrol					
	1999											
DE	1996	1170,00	619,90		38471,00	20383,07		19037,00			93,00	49,27
	1997	49,00	25,18		39584,00	20341,84		19393,00			84,00	43,17
	1998	28,80	14,73		39951,00	20426,88		20070,00			72,20	36,92
	1999	31,40	16,05		41515,00	21226,54		22248,70			40,20	20,55
EL	1996	452721,00	1455,47	*Leaded Petrol				343733,00			38347,00	123,28
	1997	474421,00	1535,73	*Leaded Petrol				338430,00			35681,00	115,50
	1998	483584,00	1548,51	*Leaded Petrol				326783,00			34444,00	110,29
	1999	457236,00	1397,63	*Leaded Petrol				303304,00			33584,00	102,66
IE	1996	157,93	192,86		264,22	322,67		288,22			10,66	13,02
	1997	134,49	179,87		339,62	440,25		337,64			11,54	15,43
	1998	98,07	125,04		435,10	554,76		476,10			15,00	19,13
	1999	52,72	66,94		503,81	639,71		515,73			17,60	22,35

(*) = 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	I		II		III		IV		V	
		NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO
IT	1996	13959800,00	6776,73	10639900,00	5165,10	12902300,00	6263,37	8552500,00	4151,78	411700,00	199,86
	1997	12701300,00	6639,12	11939500,00	6240,92	12742400,00	6660,60	9051800,00	4731,48	410800,00	214,73
	1998	11440600,00	5908,58	13783400,00	7118,53	14529150,00	7503,68	7202419,00	3719,74	385819,00	199,26
	1999	9806000,00	5064,38	15281000,00	7891,98	15735699,00	8126,81	8401379,00	4338,95	404563,00	208,94
LU	1996	1352,00	34,47	5889,00	150,18	6228,00	158,81	0,00	0,01	9,00	0,23
	1997	1063,00	27,11	6341,00	161,69	6266,00	159,79	1,00	0,02	6,00	0,16
	1998	834,00	20,67	6389,00	158,38	6745,00	167,20	1,00	0,02	2,00	0,05
	1999	184,00	4,56	7354,00	182,30	7656,00	189,79	1,00	0,02	2,00	0,05
NL	1996	6118,00	2895,30	*Leaded Petrol		3669,00	1736,33	*Diesel		*Diesel	
	1997	6839,00	3131,58	*Leaded Petrol		4354,00	1993,70	*Diesel		*Diesel	
	1998	6625,00	3006,29	*Leaded Petrol		4266,00	1935,83	*Diesel		*Diesel	
	1999	6940,00	3149,23	*Leaded Petrol		4566,00	2071,96	*Diesel		*Diesel	
PT	1996	148303,00	755,26	93944,00	478,43	196627,00	1001,36	48,00	0,24	7244,00	36,89
	1997	137020,20	700,10	109047,20	557,18	193847,50	990,46	1649,80	8,43	7133,80	36,45
	1998	127781,65	637,37	133829,48	667,54	234535,32	1169,86	1861,41	9,28	7005,60	34,94
	1999										
ES	1996	482539,00	2905,18	♦223055,00	1342,93	567075,00	3414,14	3859,00	23,23	6567,00	39,54
	1997	426578,00	2568,26	♦276543,00	1664,96	615614,00	3706,37	3245,00	19,54	6147,00	37,01
	1998										
	1999										
SE	1996	0,00	0,00	23757,00	2745,00	10995,00	1270,42	236,00	27,27	1905,00	220,11
	1997	0,00	0,00	24197,00	2798,12	10871,00	1257,11	234,00	27,06	1833,00	211,97
	1998	0,00	0,00	24161,00	2551,43	11827,00	1248,94	254,00	26,82	2049,00	216,38
	1999	0,00	0,00	24442,68	2858,12	11894,23	1390,81	255,79	27,91	2060,53	240,94
UK	1996	3716,00	4398,00	7043,00	8335,61	5888,00	6968,63	0,00	0,00	82,00	97,05
	1997	3393,00	4592,72	8073,00	10927,50	6674,00	9033,84	0,37	0,50	58,00	78,51
	1998	2983,50	4195,61	9897,06	13917,96	7893,79	11100,82	0,73	1,03	54,66	77,33
	1999										

(*) = 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

(All revenue figures are expressed in euro)

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(in millions)

MS	Year	I		II		III		IV	
		NatCurr	EURO	NatCurr	EURO	NatCurr	EURO	NatCurr	EURO
AT		Cigarettes		Cigars		Cigarillos		Other smoking tobaccos	
	1996	12310,00	927,15	*Cigarettes	105,24	2,71	*Cigarettes	*Cigarettes	*Cigarettes
	1997	13235,00	966,67	*Cigarettes	117,15	2,92	*Cigarettes	*Cigarettes	*Cigarettes
	1998	15077,50	1095,72	*Cigarettes	116,64	2,89	*Cigarettes	*Cigarettes	*Cigarettes
BE	1999	15926,30	1157,41	*Cigarettes	146,05	3,62	*Cigarettes	*Cigarettes	*Cigarettes
	1996	36021,18	928,33		105,24	2,71	308,43	5690,84	146,66
	1997	37739,24	941,31		117,15	2,92	347,93	7283,68	181,67
	1998	38631,01	957,34		116,64	2,89	334,94	7619,24	188,88
DK	1999	43343,56	1074,46		146,05	3,62	365,95	6974,52	172,89
	1996	6276,41	859,22		81,40	11,14	*Cigars	878,60	120,28
	1997	6170,88	829,11		80,25	10,78	*Cigars	881,01	118,37
	1998	5094,10	683,76		81,81	10,98	*Cigars	840,64	112,84
FI	1999	6713,77	901,17		79,11	10,62	*Cigars	809,66	108,68
	1996	2668,60	469,55		32,80	5,77	*Cigars	235,70	41,47
	1997	2872,31	492,92		33,51	5,75	*Cigars	240,44	41,26
	1998	2981,49	498,35		37,35	6,24	*Cigars	270,43	45,20
FR	1999	3030,53	509,70		41,49	6,98	*Cigars	317,45	53,39
	1996	41906,00	6501,90		*Cigarettes		*Cigarettes	*Cigarettes	
	1997	43441,00	6621,13		*Cigarettes		*Cigarettes	*Cigarettes	
	1998	36700,00	5550,31		*Cigarettes		*Cigarettes	*Cigarettes	
DE	1999	43800,00	6677,27		*Cigarettes		*Cigarettes	*Cigarettes	
	1996	19858,20	10521,46		49,00	25,96	*Cigars	636,00	336,97
	1997	20240,60	10401,45		59,50	30,58	*Cigars	652,40	335,26
	1998	20863,77	10667,48		68,00	34,77	*Cigars	690,12	352,85
EL	1999	22043,65	11270,74		71,16	36,38	*Cigars	704,42	360,16
	1996	406336,00	1306,35		*Cigarettes		*Cigarettes	*Cigarettes	
	1997	459746,00	1488,23		*Cigarettes		*Cigarettes	*Cigarettes	
	1998	514412,11	1647,23		*Cigarettes		*Cigarettes	*Cigarettes	
IE	1999	559423,92	1709,99		*Cigarettes		*Cigarettes	*Cigarettes	
	1996	521,22	697,29		6,84	8,35	*Cigars	5,02	6,13
	1997	560,37	749,47		7,40	9,90	*Cigars	4,84	6,69
	1998	603,51	769,48		7,72	9,84	*Cigars	5,12	6,53
1999	665,53	845,07		8,25	10,48	*Cigars	4,69	5,95	

(*) = 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	1996	10544700,00	5118,89	34200,00	16,60	7400,00	3,59	45400,00	22,04
	1997	11165300,00	5836,23	37700,00	19,71	8100,00	4,23	45500,00	23,78
	1998	12044686,00	6200,23	42134,00	21,69	10018,00	5,17	49540,00	25,58
	1999	12981630,00	6704,45	44355,00	22,91	10565,00	5,46	48608,00	25,10
LU	1996	7191,00	183,38	13,00	0,32	18,00	0,46	300,00	7,66
	1997	9790,00	249,65	16,00	0,40	26,00	0,67	503,00	12,82
	1998	10008,00	245,51	24,00	0,59	24,00	0,59	478,00	11,86
	1999	11797,00	292,44	20,00	0,49	33,00	0,81	2040,00	50,57
NL	1996	2142,00	1013,69	13,00	6,15	*Cigars		792,00	374,81
	1997	2946,00	1348,98	*Cigarettes		*Cigarettes		*Cigarettes	
	1998	3071,00	1378,72	*Cigarettes		*Cigarettes		*Cigarettes	
	1999	3532,00	1602,75	*Cigarettes		*Cigarettes		*Cigarettes	
PT	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
	1999	200376,00	999,47	896,26	4,47	*Cigars		556,01	2,77
ES	1996	442639,00	2664,96	3525,00	21,22	*Cigars		1037,00	6,24
	1997	516056,00	3106,97	4849,00	29,19	*Cigars		1426,00	8,59
	1998	646363,00	3198,60	5236,00	25,91	*Cigars		1540,00	7,62
	1999	666680,00	3325,39	7497,00	37,39	*Cigars		2071,00	10,33
SE	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
	1999	6099,62	713,24	35,63	4,17	*Cigars		599,39	70,09
UK	1996	7680,00	10876,07	137,00	162,14	*Cigars		246,00	291,15
	1997	8045,00	10889,60	137,00	185,44	*Cigars		207,00	280,19
	1998	7974,00	11955,85	139,00	208,41	*Cigars		207,00	310,37
	1999	3388,00	4764,45	102,00	143,44	*Cigars		205,00	288,29

(*) = Figure included in...

UK: Column IV "Other smoking tobaccos" includes two categories of tobacco (figures 1998): Handrolling = 159 UKL and Pipe tobacco = 49 UKL.

LU: Column IV: 1999 = a significant increase!

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