



EUROPEAN COMMISSION  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Indirect Taxation and Tax administration  
Indirect taxes other than VAT

**REF 1044**  
**July 2015**



# EXCISE DUTY TABLES

## Part I – Alcoholic Beverages



Can be consulted on DG TAXUD Web site:  
[http://ec.europa.eu/taxation\\_customs/index\\_en.htm#](http://ec.europa.eu/taxation_customs/index_en.htm#)

(Shows the situation as at 1 July 2015)

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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.*

*As from 1 January 2007 this publication:*

- \* covers all EU Member States;*
- \* has been divided into three different sections:*

- I           Alcoholic Beverages*
- II           Energy products and Electricity*
- III          Manufactured Tobacco.*

*This publication aims to provide up-to-date information on Member States main excise duty rates as they apply to typical products. The information is supplied by the respective Member States. The Commission cannot be held responsible for its accuracy or completeness, neither does its publication imply an endorsement by the Commission of those Member States' legal provisions.*

*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 twice a year.*

*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 Mr Aurimas Vasyliis or Ms Eija Hokkanen:*

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

[http://ec.europa.eu/taxation\\_customs/index\\_en.htm#](http://ec.europa.eu/taxation_customs/index_en.htm#)

*For further or more detailed information, please contact directly the Member States concerned (see list of contact persons at the end of this document).*

UPDATE SITUATION - EXCISE DUTY TABLES

July 2015

	BE	BG	CZ	DE	DK	EE	EL	ES	FR	HR	IE	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK
Beer														Y	Y											Y		Y
Wine														Y	Y													
Fermented beverages other than wine & beer														Y	Y													Y
Intermediate products					Y									Y	Y													
Ethyl alcohol														Y	Y													Y
New VAT rate																												
Contact point																											Y	Y

## TABLE OF CONTENTS

INTRODUCTORY NOTE.....	2
UPDATE SITUATION - EXCISE DUTY TABLES .....	3
TABLE OF CONTENTS .....	4
EURO EXCHANGE RATES .....	5
ALCOHOLIC BEVERAGES .....	6
Beer .....	7
Wine .....	11
Fermented beverages other than wine and beer .....	15
Intermediate products .....	19
Ethyl alcohol.....	22
National taxes .....	26
LIST OF MEMBER STATE CONTACT POINTS FOR EXCISE DUTY TABLES.....	27

## EURO EXCHANGE RATES

Value of National Currency in EUR at 1 October 2014*		
Member State	National Currency	Currency value
BG	BGN	1,9558
CZ	CZK	27,502
DK	DKK	7,4437
HR	HRK	7,6425
HU	HUF	310,30
PL	PLN	4,1815
RO	RON	4,4093
SE	SEK	9,0932
UK	GBP	0,77820

\*Rates published in the Official Journal of the European Union – C 344 of 02/10/2014.

*The Lithuanian litas "LTL" irrevocably fixed as of 1 January 2015 (=3,45280 LTL to 1 euro) – Official Journal L233, 06/08/2014, Council Regulation (EU) No. 851/2014 of 23 July 2014 amending Regulation (EC) No 2866/98.*

*The Latvian lats "LVL" irrevocably fixed as of 1 January 2014 (=0,702804 LVL to 1 euro) – Official Journal L243, 21/09/2013, Council Regulation (EU) No 870/2013 of 9 July 2013 amending Regulation (EC) No 2866/98.*

*The Estonian kroon "EEK" irrevocably fixed as of 1 January 2011 (=15,6466 EEK to 1 euro) – Official Journal L 196, 28/7/2010, Council Regulation (EU) No 671/2010 of 13 July 2010 amending Regulation (EC) No 2866/98.*

*The Slovak koruna "SKK" irrevocably fixed as of 1 January 2009 (=30,1260 SKK to 1 euro) – Official Journal L 195, 24/7/2008, Council Regulation (EC) No 694/2008 of 8 July 2008 amending Regulation (EC) No 2866/98.*

*The Cyprus pound "CYP" irrevocably fixed as of 1 January 2008(=0,385274 CYP to 1 euro) – Official Journal L256, 2/10/2007, Council Regulation (EC) No 1135/2007 amending Council Regulation (EC) No 2866/98.*

*The Maltese lira "MTL" irrevocably fixed as of 1 January 2008 (=0,429300 MTL to 1 euro) – Official Journal L256, 2/10/2007, Council Regulation (EC) No 1134/2007 amending Council Regulation (EC) No 2866/98.*

*The Slovenian tolar "SIT" irrevocably fixed as of 1 January 2007 (=239,640 SIT to 1 euro) – Official Journal L195, 15/7/2006, Council Regulation (EC) No 1086/2006 amending Council Regulation (EC) No 2866/98.*

**ALCOHOLIC BEVERAGES**

**Beer**

Situation as at 1 July 2015

**Alcoholic Beverages**

MS	Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)	Standard rates				Reduced rates								
		Nat Curr	EUR	VAT %	Excise duty/hl <sup>a</sup> /°Plato NatCurr	EUR	VAT %	“Low alcohol” (Not exceeding 2,8%) (Article 5 1 of Directive 92/83/EEC)						
								NatCurr	EUR					
BE	0,748 EUR per hl/degree Plato of finished product. (Article 2 of Directive 92/83/EEC)	1,8473	1,8473	21,00										
BG	1,50		0,767	20,00			0,75	20,00						
CZ	32,00		1,164	21,00			16,00 19,20 22,40 25,60 28,80	21,00						
*DK							≤ 3 700 hl >** (1) ** (2) ** (3)	25,00				0,5%–2,8%	0	25,00
DE			0,787	19,00										
EE														
EL *			2,60	23,00										
ES *	** ≤ 11°Plato ** > 11° ≤ 15°Plato ** > 15° ≤ 19°Plato > 19°Plato (per hl/degree Plato)		7,48 9,96 13,56 0,91	21,00 21,00 21,00 21,00								0,5%–1,2% 1,2%–2,8%	0 2,75	21,00 21,00
FR *														

BE: Data applicable as from 5<sup>th</sup> August 2013

DK: \* An additional duty is imposed on products containing a mixture of beer and non-alcoholic drinks. Rates: 9,38DKK (1,26 EUR) pr l on mixtures with alcohol content: <=10% in the final product and 16,39 DKK (2,20EUR ) pr l on mixtures with >10% alcohol content in the final product.

\*\* Reduced rates: "Independent small breweries" (1) with output (X)  $\leq$  3 700 hl receives a tax reduction pr hl of 77,08 DKK. (2) with output (X)  $>$  3 700 hl  $\leq$  20000 hl receives a tax reduction pr hl of 259 939 FX +6,83 DKK. (3) with output (X)  $>$  20 000 hl  $<$  200 000 hl receives a tax reduction pr hl of 22,02 DKK - X/9 083.  
 \* Excise duty rates valid as of 3 May 2010. VAT rate valid as of 1<sup>st</sup> July 2010.  
 \* as from 17/9/2005 \*\* Rates are given per hectolitre volume (Art. 3(2)). VAT rate valid as from 1<sup>st</sup> September 2012  
 \* FR Budget 2015 as from 1st January 2015  
 Plus a levy on drinks of a strength exceeding 18% of 1,48 Euro per hl/degree of alcohol for beers from independent small breweries of a yearly production  $\leq$  200000 hl  
 2,95 Euro per hl/degree of alcohol for other beers

EL:  
 ES:  
 FR:  
 FR:



**Alcoholic Beverages**

		Standard rates				Reduced rates			
		Excise duty/hl/°Plato		Excise duty/hl/alc		Excise duty/hl/°alc		Excise duty/hl/°alc	
		NatCurr	EUR	NatCurr	EUR	NatCurr	EUR	NatCurr	EUR
MS	Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)								
	CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)								
	(Article 2 of Directive 92/83/EEC)								
	0,748 EUR per hl/degree Plato of finished product.								
	(Article 6 of Directive 92/84/EEC)								
HR									
IE*									
IT*									
CY									
LV*									
LT*									
LU									
HU									
MT									
NL*									
AT									
IE									
IT									
LT									
LV									
LU									
MT									
NL									
NL									

\* From 1 Jan 2005 there is provision for repayment of 50% alcohol products tax (excise duty) on up to 20,000 hl p a. of beer brewed in an independent small brewery which produces 20,000 hl p a. or less.

Excise duty rate valid as from 1<sup>st</sup> January 2015

Excise duty rate valid from 1<sup>st</sup> March 2015

Excise duty rate shall enter into force on 1<sup>st</sup> August 2015

Not less than 7,4 EUR/hl.

A small brewery, which produce up to 50 000 hl of beer

An additional duty is imposed on products containing a mixture of beer and non-alcoholic drinks Rates: 600€ / HL

Products containing a mixture of beer with non-alcoholic drinks

Beer (degree Plato). All the rates are "per hl"

The reduced rates above "Independent small breweries" are calculated as 92,5% of the corresponding standard rates

**Alcoholic Beverages**

		Standard rates				Reduced rates				
		1,87 EUR per hl/degree of alcohol of finished product.				"Low alcohol" (Not exceeding 2,8% )				
		0,748 EUR per hl/degree Plato of finished product				"Independent small breweries" (Yearly production limited to 200 000 hl )				
		(Article 2 of Directive 92/83/EEC)				(Article 5.1 of Directive 92/83/EEC)				
		0,748 EUR per hl/degree Plato of finished product				Rate may not be set more than 50% below the standard national rate				
		(Article 6 of Directive 92/84/EEC)				(Article 5.1 of Directive 92/83/EEC)				
		(Article 6 of Directive 92/84/EEC)				(Article 4.1 of Directive 92/83/EEC)				
MS	NatCurr	Excise duty/hl°Plato		VAT %	Excise duty/hl°alc		VAT %	Excise duty/hl°alc		VAT %
		EUR	NatCurr		EUR	NatCurr		EUR	NatCurr	
PL	PLN	1,86	7,79	23,00			23,00			
PT	EUR	<=7°Plato	9,71	23,00			23,00			
		>7° <=11°Plato	15,51	23,00	7,75		23,00			23,00
		>11° <=13°Plato	19,42	23,00			23,00			
		>13° <=15°Plato	23,29	23,00			23,00			
RO	RON	27,24	3,9	23,00			23,00			
SI	EUR	0,884		24,00			24,00			
SK	EUR				12,10					
					3,587					
FI	EUR				32,05					
		>2,8%								
SE	SEK				194,00		25,00			
UK *	GBP				18,37		20,00			
PL					23,61		20,00			

\*Independent Small breweries:

- up to 20 000 hl/of beer may lower the output tax by 30,00 PLN/hl (7,17 EUR/hl)
- up to 70 000 hl/of beer may lower the output tax by 15,00 PLN/hl (3,59 EUR/hl)
- up to 150 000 hl/of beer may lower the output tax by 12,00 PLN/hl (2,87 EUR/hl)
- up to 200 000 hl/of beer may lower the output tax by 9,00 PLN/hl (2,15 EUR/hl)

VAT rate valid as of 1st July 2013

\* A special duty relief scheme for « Independent small breweries » whose annual production is 30 000 hl or less came into effect on 1/6/2002 and increased to 60 000 hl from 1/6/2004. This relief does not apply to beer between 1,3% - 2,8% alcohol by volume which benefits from a Lower Strength Beer duty rate.  
To calculate the reduced rate of duty:

- For breweries producing between 5 000 - 30 000, the following formula is used - (Annual Production - 2500)/Annual Production X standard rate of duty at time concerned
- For breweries producing between 30 000 - 60 000, the following formula is used - (Annual Production - 2500)/Annual Production X standard rate of duty at the time concerned
- UK: With effect from 1 October 2011, an additional duty, High Strength Beer Duty, is charged on beers exceeding 7,5% alcohol by volume is charged at £5.48 (7,04 EUR) per Hl%

## Alcoholic Beverages

		Standard rates			Sparkling Wine			Reduced rate		
		Still Wine			Still Wine - Sparkling Wine			(Not exceeding 8.5% vol.)		
		(Article 8.1 of Directive 92/83/EEC) 0 EUR per hectolitre of product.			(Article 8.2 of Directive 92/83/EEC) 0 EUR per hectolitre of product.			(Article 9.3 of Directive 92/83/EEC) 0 EUR 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	NatCurr	Excise duty per hectolitre	EUR	VAT %	Excise duty per hectolitre	EUR	VAT %	Excise duty per hectolitre	EUR	VAT %
		NatCurr			NatCurr			NatCurr		
BE	EUR		57,2440	21,00		195,8775	21,00		18,2049	21,00
BG	BGN	0	0	20,00	0	0	20,00			
CZ	CZK	0	0	21,00	2340,00	85,08	21,00			
DK *	DKK	6% < 15% vol	155,97	25,00	1496,00	200,98	25,00	Still 1,2% < 6% vol	534,00	25,00
		15% < 22% vol	208,90	25,00	1890,00	253,91	25,00	Spark 1,2% < 6% vol	869,00	25,00
DE	EUR		0	19,00		136,00	19,00	Spark < 6%	51,00	19,00
EE	EUR		97,37	20,00		97,37	20,00	≤ 6%	42,22	20,00
EL	EUR		0	23,00		0	23,00			
ES	EUR		0	21,00		0	21,00		0	21,00
FR *	EUR		3,75	20,00		9,29	20,00			
HR	HRK	0,00	0,00	25,00	0,00	0,00	25,00			
IE	EUR	> 5,5% < 15% vol	424,84	23,00		849,68	23,00	< = 5,5% vol	141,57	23,00
		> 15% vol	616,45	23,00						
IT	EUR		0	22,00		0	22,00			
CY	EUR		0	19,00		0	19,00			
LV*	EUR		70,00	21,00		70,00	21,00			
LT*	EUR		72,12	21,00		72,12	21,00		28,67	21,00
LU	EUR	> 13% vol	0	14,00		0	17,00			
HU	HUF	0	0	27,00	16460,00	53,05	27,00			
MT	EUR		200,00	18,00		200,00	18,00			

DK: \* An additional duty is imposed on products containing a mixture of wine and non-alcoholic drinks. Rates 7.13DKK (0.96 EUR) pr l. on mixtures with alcohol content ≤ 10% in the final product and 11,50DKK (1,54EUR.) pr l. on mixtures with > 10% alcohol content in the final product. An additional duty is imposed on sparkling wine. Rate: 3,35 DKK (0,45 EUR) pr l.

EL: VAT rate valid as of 1st July 2010

ES: \* VAT rate valid as from 1<sup>st</sup> September 2012

FR: \* New FR Budget 2015/2014 as from 1st January 2015/2014

LU: \* An additional duty is imposed on products containing a mixture of wine and non-alcoholic drinks. Rates 600€ / HlL

LV: \* Excise duty rate shall enter into force on 1<sup>st</sup> August 2015

LT: \* Excise duty rate valid from 1<sup>st</sup> March 2015

**Alcoholic Beverages**

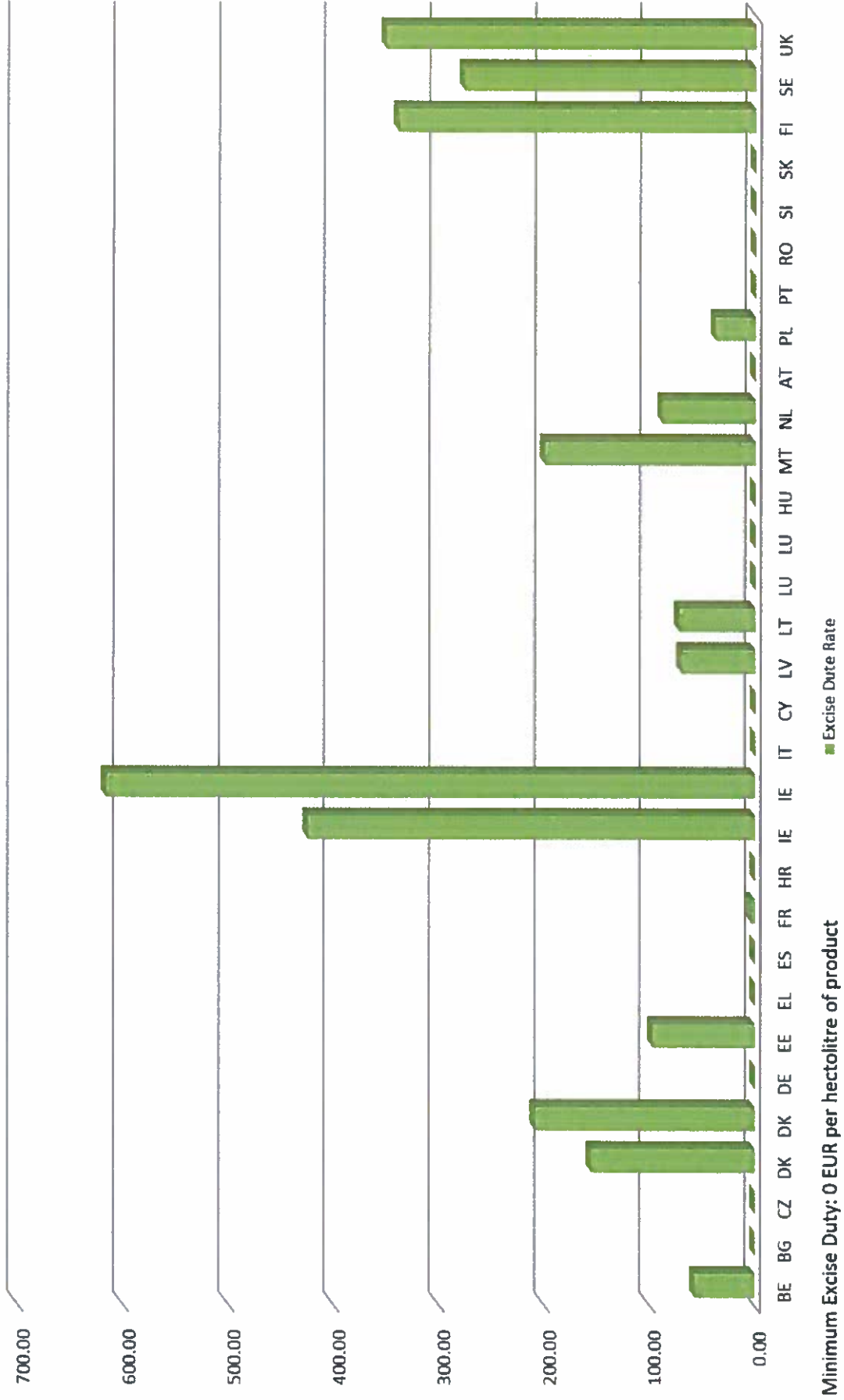
		Standard rates				Reduced rate			
		Still Wine		Sparkling Wine		Still Wine - Sparkling Wine			
		(Article 8.1 of Directive 92/83/EEC) 0 EUR per hectolitre of product.		(Article 8.2 of Directive 92/83/EEC) 0 EUR per hectolitre of product.		(Article 9.3 of Directive 92/83/EEC) 0 EUR per hectolitre of product.			
(Dir 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	NatCurr	Excise duty per hectolitre EUR	VAT %	Excise duty per hectolitre NatCurr	EUR	VAT %	Excise duty per hectolitre NatCurr	EUR	VAT %
NL	EUR	88,36	21,00		254,41	21,00	Still	44,18	21,00
AT	EUR	0	20,00		*100,00	20,00	Sparkling	48,25	21,00
PL	PLN	158,00	23,00	158,00	37,79	23,00		0	20,00
PT	EUR	0	13,00		0	23,00			
RO	RON	0	24,00	161,33	36,59	24,00			
SI	EUR	0	22,00		0	22,00			
SK	EUR	0	20,00		79,65	20,00	per hl	54,16	20,00
FI	EUR	339,00	24,00		339,00	24,00	>1,2%<2,8%	22,00	24,00
							>2,8%<5,5%	169,00	24,00
							>5,5%<8,0%	241,00	24,00
SE	SEK	2517,00	25,00	2517,00	276,80	25,00	Still&Spark <2,25%	0	25,00
							Still&Spark 2,25%-4,5%	884,00	25,00
							Still&Spark 4,5%-7%	1306,00	25,00
							Still&Spark 7%-8,5%	1797,00	25,00
UK	GBP	273,31	20,00	350,07	449,85	20,00	Still >1,2% <=4%	84,21	20,00
							Still >4% <=5,5%	115,80	20,00
							Spark >5,5% < 8,5%	148,80	20,00
								264,61	20,00
								340,03	20,00

PT: VAT rates valid as of 1<sup>st</sup> July 2010.  
 SK: VAT rate valid as of 1<sup>st</sup> January 2011  
 AT: \*Excise Duty rate valid as of 1<sup>st</sup> March 2014

Values in EUR at 01/10/2014

### Still wine

Situation as at 1 July 2015



Minimum Excise Duty: 0 EUR per hectolitre of product

■ Excise Dute Rate

Values in EUR at 01/10/2014

## Sparkling wine

Situation as at 1 July 2015

