

Annex A: Releases for consumption of manufactured tobacco (2002-2004)

Member State	Average TIRSP NatCurr 1000 cig./			Average TIRSP EUR 1000 cig./			Quantities released for consumption cig. 1.000			Excise Duties collected NatCurr			Excise Duties collected EUR							
	NatCurr	2002	2004	DIFF 02-04	2002	2004	DIFF 02-04	2002	2004	DIFF 02-04	2002	2004	DIFF 02-04	2002	2004	DIFF 02-04				
Austria	EUR	157	161	3%	157	161	3%	15.358.733	14.463.704	-6%	1.296.900	1.317.900	2%	1.296.900	1.317.900	2%				
Belgium	EUR	156	182	16%	156	182	16%	14.314.440	13.634.472	-5%	1.255.005	1.409.394	12%	1.255.005	1.409.394	12%				
Cyprus	CYP	N/A	93	N/A	N/A	160	N/A	2.017.325	1.655.603	-18%	84.277	143.106	70%	146.709	244.856	67%				
Czech Republic	CZK	1.995	2.116	6%	59	66	12%	19.096.775	22.459.838	18%	15.311.675	20.291.746	33%	452.874	636.284	40%				
Denmark	DKK	1.658	1.418	-14%	223	191	-14%	7.156.722	8.177.705	14%	6.860.896	6.465.645	-6%	922.635	870.559	-6%				
Estonia	EEK	735	937	27%	47	60	27%	2.294.900	2.189.850	-5%	719.195	953.459	33%	45.965	60.937	33%				
Finland	EUR	189	190	1%	189	190	1%	4.923.954	4.929.521	0%	542.313	536.829	-1%	542.313	536.829	-1%				
France	EUR	167	238	43%	167	238	43%	80.529.400	54.924.400	-32%	8.115.000	8.412.000	4%	8.115.000	8.412.000	4%				
Germany	EUR	149	179	20%	149	179	20%	145.152.720	111.716.130	-23%	13.203.930	12.614.200	-4%	13.203.930	12.614.200	-4%				
Greece	EUR	109	108	-1%	109	108	-1%	31.987.518	35.185.190	10%	2.025.001	2.159.529	7%	2.025.001	2.159.529	7%				
Hungary	HUF	15.222	21.616	42%	59	89	50%	18.319.609	13.849.375	-24%	115.304.793	158.421.506	37%	448.186	623.830	39%				
Ireland	EUR	259	310	20%	259	310	20%	7.015.555	5.330.593	-24%	1.098.955	1.014.085	-8%	1.098.955	1.014.085	-8%				
Italy	EUR	129	151	17%	129	151	17%	105.215.836	98.846.407	-6%	7.789.577	8.635.756	11%	7.789.577	8.635.756	11%				
Latvia	LVL	20	23	18%	35	36	2%	3.813.820	5.252.280	38%	35.955	43.467	21%	63.694	66.924	5%				
Lithuania	LTL	12.6	173	37%	3.5	50	45%	4.979.270	2.957.084	-41%	179.756	216.962	21%	49.260	62.844	28%				
Luxembourg	EUR	123	143	16%	123	143	16%	5.787.904	6.374.169	10%	348.709	463.187	33%	348.709	463.187	33%				
Malta	MTL	60	75	25%	148	174	18%	596.247	565.376	-5%	20.512	26.499	29%	50.722	61.784	22%				
Netherlands	EUR	150	184	22%	150	184	22%	17.024.215	14.995.919	-12%	1.422.754	1.553.280	9%	1.422.754	1.553.280	9%				
Poland	PLN	205	232	13%	53	51	-5%	82.047.368	75.283.084	-8%	7.927.208	9.275.761	17%	2.057.145	2.029.263	-1%				
Portugal	EUR	101	110	9%	101	110	9%	17.924.867	18.069.016	1%	1.190.820	1.059.684	-11%	1.190.820	1.059.684	-11%				
Slovakia	SKK	2.093	2.882	38%	48	69	44%	4.989.533	4.564.499	-9%	3.477.097	6.742.866	94%	79.754	163.364	105%				
Slovenia	SIT	16.917	21.582	28%	77	95	23%	4.794.979	4.487.482	-6%	38.320.783	54.193.248	41%	174.065	230.169	32%				
Spain	EUR	105	114	9%	105	114	9%	90.615.611	93.261.002	3%	4.826.963	5.816.841	21%	4.826.963	5.816.841	21%				
Sweden	SEK	1.819	1.840	1%	187	203	8%	7.656.792	7.281.953	-5%	6.976.917	6.736.529	-3%	716.824	741.500	3%				
UK	GBP	205	217	6%	331	309	-7%	56.088.000	52.620.000	-6%	7.663.000	7.629.000	0%	12.411.727	10.825.883	-13%				
		TOTAL:			3.098	3.463	12%	749.702.093	673.074.652	-10%	: TOTAL			TOTAL			60.735.485	61.610.882	1%	
					2.002	2.004	DIFF 02-04	2.002	2.004	DIFF 02-04				2.002	2.004	DIFF 02-04				
		(excl. CYP)			Old MS:	2.537	2.773	9%	606.752.267	539.810.181	-11%	:Old MS	Old MS:			57.167.112	57.430.628	0%		
					New MS:	562	690	23%	142.949.826	133.264.471	-7%	:New MS	New MS:			3.568.373	4.180.254	17%		
					market share 02	market share 04			market share 02	market share 04				market share 02	market share 04					
					Old MS:	82%	80%			81%	80%	:Old MS			Old MS:	94%	93%			
					New MS:	18%	20%			19%	20%	:New MS			New MS:	6%	7%			
legend:																				
bold :		no official figures - based on figures from cigarette manufacturers																		
red :		significant difference between official figures and figures from industry																		

**Annex B:
Current rates for cigarettes in the Member States**

Situation as at 1 January 2007

"TIRSP" Retail Selling Price, all Taxes Included	Specific Excise (1000 pieces)				Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Total Tax (incl VAT)	Current MPPC per 1000 cigarettes		Excise yield	Minimum excise duty pursuant to	Overall Minimum Excise Duty as % of TIRSP
	NatCurr	EUR	as % of TIRSP	As % of Total taxation (specific +ad valorem +VAT)	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	NatCurr	EUR	(EUR per 1000 Cigarettes)	Article 16 (5) Dir. 95/59	Specific + ad valorem (excl.VAT)
	1	2	3	4	5	6	7	8	9	10	11	12	13
*BE		15,9295	8,46%	10,81%	52,41%	17,36%	69,77%	78,23%		188,25	114,59	108,86	60,87%
BG	6,50	3,32	5,65%	7,41%	54,00%	16,67%	70,67%	76,32%	115,00	58,80	35,08		59,65%
CZ	880,00	31,11	31,15%	42,03%	27,00%	15,97%	42,97%	74,12%	2825,00*	99,87	58,07	57,99	58,15%
DK	636,60	85,37	40,42%	54,60%	13,61%	20,00%	33,61%	74,03%	1575,00	211,21	114,11		54,03%
DE		82,70	35,15%	46,39%	24,66%	15,97%	40,63%	75,77%		235,29	140,72	140,07	59,81%
EE	275,00	17,58	26,07%	38,72%	26,00%	15,25%	41,25%	67,32%	1055,00	67,43	35,11		52,07%
EL		5,1429	3,67%	5,00%	53,8265%	15,97%	69,79%	73,47%		140,00	80,50	60,375	*57,50%
*ES		8,20	7,29%	9,34%	57,00%	13,79%	70,79%	78,08%		*112,50	72,33	70,00	64,29%
FR		15,0723	6,03%	7,50%	57,97%	16,39%	74,36%	80,39%		250,00	160,00	128,00	64,00%
*IE		151,37	42,94%	55,00%	17,78%	17,36%	35,14%	78,08%		352,50	214,04		60,72%
IT		6,20	3,76%	5,00%	54,74%	16,67%	71,41%	75,17%		165,00	96,53	96,53	58,50%
CY	12,00	20,81	14,55%	20,18%	44,50%	13,04%	57,54%	72,09%	82,50	143,06	84,47		59,05%
*LV	8,40	12,07	25,85%	42,87%	19,20%	15,25%	34,45%	60,30%	**32,50	**46,70	21,03		*45,05%
LT	47,50	13,76	25,33%	45,57%	15,00%	15,25%	30,25%	55,59%	187,50	54,30	21,90		40,33%
*LU		15,3914	10,13%	14,34%	47,44%	13,04%	60,48%	70,61%		152,00	87,50	80,50	57,57%
HU	7240,00	26,33	35,73%	44,72%	27,50%	16,67%	44,17%	79,90%	20263,16	73,68	47,60	47,60	64,60%
MT (K.S.)	7,30	17,00	9,42%	12,38%	51,40%	15,25%	66,65%	76,07%	77,50	180,53	109,80	100,84	60,82%
MT (S.S.)	7,30	17,00	10,43%	13,53%	51,40%	15,25%	66,65%	77,08%	70,00	163,02	100,82	100,84	61,83%
NL		72,97	36,48%	50,00%	20,52%	15,97%	36,48%	72,97%		200,00	114,00	110,58	57,00%
AT		26,69	15,70%	20,83%	43,00%	16,67%	59,67%	75,37%		170,00	99,79	*83,00	58,70%
PL	80,87	20,42	27,65%	34,83%	33,70%	18,03%	51,73%	79,38%	292,5	73,85	45,30	37,87	61,35%
PT		58,33	38,89%	49,07%	23,00%	17,36%	40,36%	79,24%		150,00	92,83	92,83	61,89%
RO	57,559	16,28	23,49%	34,31%	29,00%	15,97%	44,97%	68,46%	245,01	69,30	36,38	63,06	52,49%
*SI		15,0576	15,06%	20,02%	43,4732%	16,67%	60,14%	75,20%		100,00	58,53		58,53%
SK	1100,00	29,42	26,83%	40,78%	23,00%	15,97%	38,97%	65,80%	4100,00	109,67	54,65	45,69	49,83%
FI		15,13	7,20%	9,58%	50,00%	18,03%	68,03%	75,24%		210,00	120,13	108,12	57,20%
SE	280,00	30,01	12,73%	17,69%	39,20%	20,00%	59,20%	71,93%	2200,00	235,76	122,42	122,42	51,93%
*UK	105,10	155,04	40,19%	52,14%	22,00%	14,89%	36,89%	77,08%		261,50	385,75	239,90	62,19%

Annex C: Current rates for fine-cut tobacco intended for the rolling of cigarettes

Situation as at 1 January 2007

“TIRSP“ Retail Selling Price, all Taxes Included	Specific Excise		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Minimum duty (Article 3.1 Dir. 92/80)
	NatCurr	EUR	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	EUR/kg
MS						
BE		7,9610	31,50%	17,36%	48,86%	39,64
BG	45,00	23,01	10,00%	16,67%	26,67%	
CZ*	905,00	31,99	0%	15,97%	15,97%	
DK	452,50	60,68	0%	20,00%	20,00%	
DE		34,06	18,57%	15,97%	34,54%	53,28
EE	320,00	20,45	N/A	15,25%	15,25%	
EL		0	59,00%	15,97%	74,97%	
*ES		0	41,50%	13,79%	55,29%	
FR		0	58,57%	16,39%	74,96%	75,00
IE		183,44	0%	17,36%	17,36%	
IT		0	56,00%	16,67%	72,67%	
CY	20,00	34,90	0%	13,04%	13,04%	
LV	23,00	33,05	N/A	15,25%	N/A	
LT	111,00	32,15		15,25%	15,25%	
*LU		0	36,00%	13,04%	49,04%	
HU			52,00%	16,67%	68,67%	15,71
MT	27,70	64,51		15,25%	15,25%	
NL		30,48	14,51%	15,97%	30,48%	43,64
AT		0	47,00%	16,67%	63,67%	
PL	56,80	14,34	23,67%	18,03%	41,70%	
PT		0	40,60%	17,36%	57,96%	
RO	162,6376	46,00	0%	15,97%	15,97%	
SI		32,00	0%	16,67%	16,67%	
SK	1350,00	36,11		15,97	15,97	
FI		3,62	50,00%	18,03%	68,03%	46,00
SE	975,00	104,48	0%	20,00%	20,00%	
UK	110,02	162,29	0%	14,89%	14,89%	

Annex D: Current rates for cigars and cigarillos

Situation as at 1 January 2007

“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)	Minimum duty (Article 3.1 Dir. 92/80) EUR/kg or 1000 cig.
	NatCurr	EUR				
MS						
BE		0	10,00%	17,36%	27,36%	52,00
BG	270,00	138,05		16,67	16,67%	
CZ*	900	31,82	0%	15,97%	15,97%	
DK	198,00	26,55	10,00%	20,00%	30,00%	
DE		14,00	1,47%	15,97%	17,44%	
EE	2500,00	159,78	N/A	15,25%	15,25%	
EL		0	26,00%	15,97%	41,97%	
*ES		0	13,50%	13,79%	27,29%	**70,00
FR		0	27,57%	16,39%	43,96%	89,00
IE		217,39	0,00%	17,36%	17,36%	
IT		0	23,00%	16,67%	39,67%	
CY	40,00	69,80	0%	13,04%	13,04%	
LV	11,00	15,80	N/A	15,25%	N/A	
LT	38,00	11,01		15,25%	15,25%	
*LU		0	5,00%	13,04%	18,04%	
HU			28,50%	16,67%	45,17%	
MT	6,22	14,49		15,25%	15,25%	
NL		0	5,00%	15,97%	20,97%	
AT		0	13,00%	16,67%	29,67%	32,70
PL	149,00	37,62	0%	18,03%	18,03%	
PT		0	12,00%	17,36%	29,36%	
RO	121,9782	34,50	0%	15,97%	15,97%	
SI		0	5,00%	16,67%	21,67%	
SK	1400,00	37,45		15,97	15,97	
FI		0	22,00%	18,03%	40,03%	
SE	1120,00*	120,02	0%	20,00%	20,00%	
UK	153,07	225,80	0%	14,89%	14,89%	

Annex E: Current rates for other smoking tobacco

Situation as at 1 January 2007

“TIRSP“ Retail Selling Price, all Taxes Included	Specific Excise		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Minimum duty (Article 3.1 Dir. 92/80)
	NatCurr	EUR	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	EUR/kg
MS						
BE		7,9610	31,50%	17,36%	48,86%	39,64
BG	45,00	23,01	10,00%	16,67%	26,67%	
CZ*	905,00	31,99	0%	15,97%	15,97%	
DK	402,50	53,97	0%	20,00%	20,00%	
DE		15,66	13,13%	15,97%	29,10%	
EE	320,00	20,45	N/A	15,25%	15,25%	
EL		0	59,00%	15,97%	74,97%	
*ES		0	25,00%	13,79%	38,79%	
FR		0	52,42%	16,39%	68,81%	60,00
IE		150,815	0%	17,36%	17,36%	
IT		0	24,78%	16,67%	41,45%	
CY	20,00	34,90	0%	13,04%	13,04%	
LV	14,00	20,11	N/A	15,25%	N/A	
LT	111,00	32,15		15,25%	15,25%	
*LU		0	36,00%	13,04%	49,04%	
HU			32,50%	16,67%	49,17%	15,71
MT	8,92	20,77		15,25%	15,25%	
NL		30,48	14,51%	15,97%	30,48%	43,64
AT		0	34,00%	16,67%	50,67%	
PL			59,00%	18,03%	77,03%	
PT		0	40,60%	17,36%	57,96%	
RO	162,6376	46,00	0%	15,97%	15,97%	
SI		20,00	0%	16,67%	16,67%	
SK	1350,00	36,11		15,97	15,97	
FI		3,62	48,00%	18,03%	66,03%	
SE	975,00	104,48	0,00%	20,00%	20,00%	
UK	67,30	99,28	0,00%	14,89%	14,89%	

Annex F:
The impact of Minimum requirements applicable to all cigarettes
(2004 data and excluding Romania and Bulgaria)

1) Minimum rate of 64 € 1000 applicable to all cigarettes

The impact will be minor, depending on the evolution of the MPPC in the new Member States

If the current minimum incidence of €64 were maintained, the impact on market prices would be minor. Today, in the majority of Member States the excise duties on all brands already exceed €64 per 1000 cigarettes. In the other Member States where this is not the case increases of excise duties for brands which are cheaper than the MPPC would be required but only to the extent that there is no minimum excise tax in force equal to the tax due on the MPPC.

Of the EU-15 only ES and EL would have been affected in 2004. However, due to recent increases of excise duties it is questionable whether they still would be affected today.

In the EU-10 (assuming that they reach the minima of 64€ on the MPPC) in particular the cheap cigarettes in PL and SK would be affected in 2004. However, all depends on the evolution of the MPPC, eg. if in PO or SK the MPPC would become a very cheap cigarette, the impact would also be negligible.

No data are available for Romania and Bulgaria.

2) Minimum rate of 57% applicable to all cigarettes

The following table provides details regarding the excise duty as percentage of TIRSP for different price categories of cigarettes. No data are available for Romania and Bulgaria. The excise duties in new Member States were adapted to assuming that they reach the minimum of €64.

Note that Denmark and Sweden currently qualify for the exception foreseen in Article 2(2) of Directive 92/79 (if Member States levy an overall minimum excise duty of at least EUR 101 per 1000 cigarettes of MPPC, they do not need to comply with 57% minimum incidence requirement).

Average excise duties as % of TIRSP in EU25 in 2004 (new MS adjusted for EUR 64 minimum)

Price category	Austria		Belgium		Cyprus		Czech Republic		Denmark		Estonia		Finland	
	Excise duties/TIRSP	Market share	Excise duties/TIRSP	Market share	Excise duties/TIRSP	Market share	Excise duties/TIRSP	Market share	Excise duties/TIRSP	Market share	Excise duties/TIRSP	Market share	Excise duties/TIRSP	Market share
Very low	57,60%	3,46%	60,20%	7,47%	59,25%	51,19%	66,33%	36,71%	62,70%	23,79%	69,66%	37,27%	61,11%	25,13%
Low	57,00%	3,87%	58,63%	2,80%	57,83%	1,18%	61,99%	11,81%	58,39%	6,25%	67,60%	7,23%	58,42%	14,90%
Value of money	56,52%	34,13%	57,74%	3,47%	57,01%	24,25%	58,58%	21,64%	57,46%	3,26%	65,79%	6,07%	57,91%	11,94%
Mid	56,05%	17,18%	56,99%	41,68%	56,13%	0,70%	57,15%	10,89%	53,75%	62,66%	64,10%	1,91%	57,56%	40,03%
Premium	55,64%	6,52%	56,56%	1,65%	55,17%	15,24%	54,94%	4,09%	52,05%	0,69%	62,68%	8,31%	0,00%	0,00%
Super premium	55,19%	34,85%	56,04%	42,93%	54,24%	7,44%	53,37%	14,86%	47,67%	3,36%	59,05%	39,22%	56,72%	8,01%
Weighted average	55,97%	100,00%	56,89%	100,00%	57,68%	100,00%	60,75%	100,00%	56,07%	100,00%	64,43%	100,00%	58,55%	100,00%

France		Germany		Greece		Hungary		Ireland		Italy		Latvia	
Excise duties/TIRSP	Market share	Excise duties/TIRSP	Market share	Excise duties/TIRSP	Market share	Excise duties/TIRSP	Market share	Excise duties/TIRSP	Market share	Excise duties/TIRSP	Market share	Excise duties/TIRSP	Market share
64,69%	26,77%	74,63%	15,48%	63,59%	11,48%	63,87%	13,85%	62,78%	28,40%	62,06%	12,42%	72,74%	27,48%
64,52%	14,28%	67,20%	13,54%	60,27%	0,40%	60,94%	40,67%	61,84%	1,24%	59,35%	11,33%	68,81%	36,03%
64,38%	6,85%	63,35%	13,88%	59,57%	15,40%	59,14%	23,49%	61,70%	2,18%	57,86%	27,58%	62,96%	19,71%
64,25%	2,26%	60,74%	39,01%	58,70%	10,31%	56,24%	13,35%	0,00%	0,00%	57,60%	9,08%	61,01%	3,66%
64,12%	13,43%	59,34%	11,78%	58,01%	14,91%	55,00%	1,14%	61,35%	7,55%	57,37%	6,80%	57,51%	8,01%
63,99%	36,42%	54,96%	6,31%	57,23%	47,49%	51,90%	7,50%	60,73%	60,62%	57,15%	32,80%	53,52%	5,11%
64,31%	100,00%	63,60%	100,00%	58,60%	100,00%	59,55%	100,00%	61,39%	100,00%	58,26%	100,00%	66,77%	100,00%

Lithuania		Luxembourg		Malta		Netherlands		Poland		Portugal		Slovak Republic	
Excise duties/T IRSP	Market share	Excise duties/T IRSP	Market share	Excise duties/T IRSP	Market share	Excise duties/T IRSP	Market share	Excise duties/T IRSP	Market share	Excise duties/T IRSP	Market share	Excise duties/T IRSP	Market share
71,25%	17,24%	57,73%	17,49%	60,82%	34,36%	67,08%	8,71%	71,76%	30,05%	68,70%	8,75%	69,58%	5,30%
67,32%	32,67%	56,90%	29,94%	0,00%	0,00%	63,70%	3,70%	68,27%	22,43%	66,86%	7,30%	63,96%	18,19%
64,25%	9,90%	56,52%	10,32%	60,55%	0,33%	60,55%	6,37%	66,02%	7,86%	65,30%	41,26%	61,87%	23,48%
61,59%	23,57%	55,94%	7,69%	0,00%	0,00%	57,94%	4,21%	63,74%	20,11%	63,82%	6,04%	59,66%	31,64%
59,33%	0,85%	55,62%	24,59%	60,30%	2,78%	56,55%	28,64%	62,41%	7,57%	62,40%	0,51%	56,90%	0,89%
57,02%	15,76%	55,15%	9,97%	60,07%	62,53%	54,23%	48,36%	59,57%	11,98%	60,51%	36,13%	54,85%	20,51%
64,65%	100,00%	56,44%	100,00%	60,34%	100,00%	56,92%	100,00%	66,74%	100,00%	63,88%	100,00%	60,47%	100,00%

Slovenia		Spain		Sweden		UK	
Excise duties/T IRSP	Market share	Excise duties/T IRSP	Market share	Excise duties/T IRSP	Market share	Excise duties/T IRSP	Market share
62,91%	25,20%	57,99%	16,85%	57,90%	14,39%	73,83%	10,43%
62,09%	23,77%	57,72%	31,30%	55,37%	0,77%	71,94%	26,20%
61,46%	16,78%	57,40%	22,64%	52,23%	6,32%	69,44%	4,41%
0,87%	5,64%	0,00%	0,00%	50,31%	4,05%	68,08%	17,35%
60,31%	1,51%	0,00%	0,00%	50,15%	3,62%	65,54%	10,40%
59,55%	27,11%	56,93%	29,21%	49,53%	70,84%	63,04%	31,21%
61,41%	100,00%	57,46%	100,00%	51,01%	100,00%	67,91%	100,00%

**Annex G:
Weighted average prices as reference for minimum rates
(2004 data and excluding Romania and Bulgaria)**

	Weighted average excise yield	Weighted average excise yield adapted for €64 on MPPC	Weighted average Excise /TIRSP
Austria	90,29	90,29	55,97%
Belgium	103,19	103,19	56,89%
Cyprus	93,10	93,10	57,68%
Czech Republic	30,64	64,00	60,75%
Denmark	106,03	106,03	56,07%
Estonia	29,07	66,51	64,43%
Finland	110,30	110,30	58,55%
France	153,28	153,28	64,31%
Germany	111,80	111,80	63,60%
Greece	62,73	62,73	58,60%
Hungary	46,38	67,75	59,55%
Ireland	190,20	190,20	61,39%
Italy	86,72	86,72	58,26%
Latvia	11,58	64,66	66,77%
Lithuania	21,26	65,31	64,65%
Luxembourg	80,50	80,50	56,44%
Malta	105,08	105,08	60,34%
Netherlands	104,02	104,02	56,92%
Poland	28,51	62,65	66,74%
Portugal	70,20	70,20	63,88%
Slovak Republic	36,47	63,47	60,47%
Slovenia	50,45	67,97	61,41%
Spain	65,71	65,71	57,46%
Sweden	102,04	102,04	51,01%
UK	212,61	212,61	67,91%

Note that Denmark and Sweden currently qualify for the exception foreseen in Article 2(2) of Directive 92/79 (if Member States levy an overall minimum excise duty of at least EUR 101 per 1000 cigarettes of MPPC, they do not need to comply with 57% minimum incidence requirement).

Annex H: Simulation fine cut tobacco on total average releases December 2004 for selected Member States¹

	Adjustment Excise							Adjustment TIRSP				TIRSP
			Minimum duty		Minimum duty			Scenario 1	Scenario 2	Scenario 3	Scenario 4	Average TIRSP
	Average TIRSP	Average Excise €	Average Excise%	40%	57%	€43	€56	Minimum excise duty 40%+ €43	Minimum excise duty 40% + €56	Minimum excise duty 57%+ €43	Minimum excise duty 57%+ €56	1000 Cigarettes
Belgium	74	28	38%	+ 2%	+ 19%	+ € 15	+ € 28	90	103	90	103	181
Denmark	125	61	49%		+ 8%			125	125	135	135	200
Greece	114	67	59%					114	114	114	114	96
Spain	64	24	38%	+ 3%	+ 20%	+ € 19	+ € 32	83	96	83	96	114
Finland	98	53	54%		+ 3%			98	98	101	101	190
France	126	75	59%					126	126	123	126	238
Italy	89	48	54%		+ 3%		+ € 8	89	97	92	97	159
Hungary	36	17	47%		+ 10%	+ € 26	+ € 39	62	75	62	75	88
Netherlands	77	39	51%		+ 6%	+ € 4	+ € 17	81	94	82	94	186
Luxembourg	64	23	36%	+ 4%	+ 21%	+ € 20	+ € 33	84	97	84	97	141
Germany	81	47	59%				+ € 9	81	89	81	89	179
Poland	26	14	54%		+ 3%	+ € 29	+ € 42	55	68	55	68	53
Average TIRSP:	81							91	99	92	100	
GAP between lowest/highest:	4,8							2,3	1,9	2,5	1,9	4,5 ²

¹ Member States where fine cut has a substantial market share.

² Note that Poland and Hungary did not comply with the EU minima for cigarettes.