



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

# EXCISE DUTY TABLES

## Part I - Alcoholic Beverages

This document can be consulted on DG TAXUD Web site:

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

**"Taxes in Europe" online database:**

[http://ec.europa.eu/taxation\\_customs/tedb/taxSearch.html](http://ec.europa.eu/taxation_customs/tedb/taxSearch.html)

(Shows the situation as at **01/07/2021**)

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e-mail: [TAXUD-C2-TABLES@ec.europa.eu](mailto:TAXUD-C2-TABLES@ec.europa.eu)

# INTRODUCTORY NOTE

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

*As from 1 January 2007 this publication:*

*\* covers all EU Countries;*

*\* 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 Countries main excise duty rates as they apply to typical products. The information is supplied by the respective Countries. The Commission cannot be held responsible for its accuracy or completeness, neither does its publication imply an endorsement by the Commission of those Countries' legal provisions.*

*It is intended that Countries 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 Countries 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:*

*e-mail TAXUD-C2-TABLES@ec.europa.eu*

*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 Countries concerned (see list of contact persons at the end of this document).***



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## EURO EXCHANGE RATES

Value of National Currency in EUR at the first working day of October <sup>1</sup>		
Country	National Currency	Currency value
Bulgaria	BGN	1,9558
Croatia	HRK	7,563
Czechia	CZK	26,918
Denmark	DKK	7,4421
Hungary	HUF	359,89
Poland	PLN	4,4935
Romania	RON	4,874
Sweden	SEK	10,4853

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<sup>1</sup> The exchange rates are retrieved from the ECB website Home›Statistics›Exchange rates› Euro foreign exchange reference rates (<https://www.ecb.europa.eu/stats/exchange/eurofxref/html/index.en.html>).

*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(=0,585274 CYP to 1 euro) - Official Journal L 256, 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 L 256, 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 L 195, 15/7/2006, Council Regulation (EC) No 1086/2006 amending Council Regulation (EC) No 2866/98.*

## **ALCOHOLIC BEVERAGES**

# BEER

Standard rates						Reduced rates												
CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)						"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)				"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)								
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)		0,748 EUR per hl/degree Plato of finished product. (Article 6 of Directive 92/84EEC)		1,87 EUR per hl/degree of alcohol of finished product. (Article 6 of Directive 92/84/EEC)		(Article 1 of Directive 92/83/EEC)				Rate may not be set more than 50% below the standard national rate. (Article 4.1 of Directive 92/83/EEC)								
Country	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°alc.		VAT %	Applicable for Independent small breweries only	Additional comments	Excise duty/hl/°Plato or /°alcohol		Hectolitre Range		VAT %	Additional comments
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR				Nat Curr	EUR	From	To		
AT	EUR		2			20	Flavoured beers: Following the judgement of the court in Case C-30/17 concerning the basis of assessment for flavoured beers according to the Plato scale, in Austria only the dry extract of the original wort will be taken into consideration but not the aromatic substances or sugar syrup added after the completion of fermentation.				No			1,2 hl/°Plato		12.499	20	<12,500 hl

Standard rates								Reduced rates										
CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)								"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)				"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)						
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Country	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°alc.		VAT %	Applicable for Independent small breweries only	Additional comments	Excise duty/hl/°Plato or /°alcohol		Hectolitre Range		VAT %	Additional comments
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR				Nat Curr	EUR	From	To		
							The tax rate remains the same.											
													1,4 hl/°Plato	12.500	24.999	20	<25,000 hl	
													1,6 hl/°Plato	25.000	37.499	20	<37,500 hl	
													1,8 hl/°Plato	37.499	50.000	20	<= 50,000 hl	
BE	EUR		2,0043			21					No		1,7428 hl/°Plato		12.500	21	yearly production <=12,500 hl	
													1,801 hl/°Plato	12.500	25.000	21	yearly production <=25,000 hl	
													1,859 hl/°Plato	25.000	50.000	21	yearly production <=50,000 hl	
													1,9172 hl/°Plato	50.000	75.000	21	yearly production <=75,000 hl	
													1,9754 hl/°Plato	75.000	200.000	21	yearly production <=200,000 hl	
BG	BGN	1,5	0,7669			20	per 1 hectolitre for Plato degrees of			20	No		0,75 hl/°Plato	0,3835 hl/°Plato			20	



Standard rates							Reduced rates												
CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)							"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)				"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)								
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Country	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°alc.		VAT %	Applicable for Independent small breweries only	Additional comments	Excise duty/hl/°Plato or /°alcohol		Hectolitre Range		VAT %	Additional comments	
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR				Nat Curr	EUR	From	To			
							the initial extract content												
CY	EUR				6	19					No			3 hl/°Alc	0	1.000	19	As from 28/7/2017, a reduced rate of €3 per hl per ° Alcohol on beer produced by independent small breweries with yearly production of up to 1,000 hl, has been introduced.	
CZ	CZK	32	1,1888			21					No		16 hl/°Plato	0,5944 hl/°Plato		10.000	21	Production up to 10,000 hl inclusive	
													19,2 hl/°Plato	0,7133 hl/°Plato	10.000	50.000	21	Production from 10,000 hl up to 50,000 hl inclusive	
														22,4 hl/°Plato	0,8322 hl/°Plato	50.000	100.000	21	Production from 50,000 hl up to

		Standard rates						Reduced rates										
		CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)						"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)				"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)						
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)		0,748 EUR per hl/degree Plato of finished product. (Article 6 of Directive 92/84EEC)		1,87 EUR per hl/degree of alcohol of finished product. (Article 6 of Directive 92/84/EEC)				(Article 1 of Directive 92/83/EEC)				Rate may not be set more than 50% below the standard national rate. (Article 4.1 of Directive 92/83/EEC)						
Country	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°alc.		VAT %	Applicable for Independent small breweries only	Additional comments	Excise duty/hl/°Plato or /°alcohol		Hectolitre Range		VAT %	Additional comments
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR				Nat Curr	EUR	From	To		
																		100,000 hl inclusive
													25,6 hl/°Plato	0,951 hl/°Plato	100.000	150.000	21	Production from 100,000 hl up to 150,000 hl inclusive
													28,8 hl/°Plato	1,0699 hl/°Plato	150.000	200.000	21	Production from 150,000 hl up to 200,000 hl inclusive
DE	EUR		0,787			19					No			0,393 hl/°Plato		5.000	16	<=5,000 hl
														0,472 hl/°Plato	5.000	10.000	16	<=10,000 hl
														0,55 hl/°Plato	10.000	20.000	16	<=20,000 hl
														0,59 hl/°Plato	20.000	40.000	16	<=40,000 hl
DK	DKK			48,74	6,5492	25		0	0	25	No	Beer with an alcohol content less than 2.8% is not taxed.						Please see footnote (1), (2) and (3)

Standard rates						Reduced rates												
CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)						"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)						"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)						
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)		0,748 EUR per hl/degree Plato of finished product. (Article 6 of Directive 92/84EEC)		1,87 EUR per hl/degree of alcohol of finished product. (Article 6 of Directive 92/84/EEC)		(Article 1 of Directive 92/83/EEC)						Rate may not be set more than 50% below the standard national rate. (Article 4.1 of Directive 92/83/EEC)						
Country	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°alc.		VAT %	Applicable for Independent small breweries only	Additional comments	Excise duty/hl/°Plato or /°alcohol		Hectolitre Range		VAT %	Additional comments
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR				Nat Curr	EUR	From	To		
EE	EUR				12,7	20				20	No	Not applied		6,35 hl/°Alc		15.000	20	If annual amount of product is <=15,000 hl
EL	EUR		5			24					No	Not applied		2,5 hl/°Plato			24	
ES	EUR		7,48			21	Basis of assessment: hectolitres of finished product. Products with an alcoholic strength exceeding 2.8 per cent vol. and a Plato degree less than 11		0	21	No	Products with an alcoholic strength not exceeding 1.2 per cent vol.						
			9,96			21	Basis of assessment: hectolitres of finished product. Products with Plato degree of not less than 11 and not more than 15		2,75	21	No	Basis of assessment: hectolitres of finished product. Products with an alcoholic strength exceeding 1.2 per cent vol. and not more than						

Standard rates						Reduced rates												
CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)						"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)				"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)								
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)		0,748 EUR per hl/degree Plato of finished product. (Article 6 of Directive 92/84EEC)		1,87 EUR per hl/degree of alcohol of finished product. (Article 6 of Directive 92/84/EEC)		(Article 1 of Directive 92/83/EEC)				Rate may not be set more than 50% below the standard national rate. (Article 4.1 of Directive 92/83/EEC)								
Country	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°alc.		VAT %	Applicable for Independent small breweries only	Additional comments	Excise duty/hl/°Plato or /°alcohol		Hectolitre Range		VAT %	Additional comments
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR				Nat Curr	EUR	From	To		
												2.8 per cent vol.						
			13,56			21	Basis of assessment: hectolitres of finished product. Products with a Plato degree greater than 15 and not more than 19											
			0,91			21	Products with a Plato degree greater than 19											
FI	EUR				38,05	24			24,75	24	No	Applicable also as basis for the reduced rates for independent small breweries		19,025 hl/°Alc		5.000	24	-50 % , similar reduction for the rate for "Low alcohol" (<= 2.8%)
													26,635 hl/°Alc	5.001	30.000	24	-30 % , similar reduction for the rate for "Low	

Standard rates						Reduced rates												
CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)						"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)				"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)								
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Country	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°alc.		VAT %	Applicable for Independent small breweries only	Additional comments	Excise duty/hl/°Plato or /°alcohol		Hectolitre Range		VAT %	Additional comments
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR				Nat Curr	EUR	From	To		
																		alcohol" (<= 2.8%)
													30,44 hl/°Alc	30.001	55.000	24	-20 % , similar reduction for the rate for "Low alcohol" (<= 2.8%)	
													34,245 hl/°Alc	55.001	100.000	24	-10 % , similar reduction for the rate for "Low alcohol" (<= 2.8%)	
													38,05 hl/°Alc	100.001	150.000	24	no reduction between 100,000-150,000 hl	
FR	EUR			7,68		20		3,84	20	No			3,84 hl/°Alc			20		
HR	HRK			40	5,2889	25				No			20 hl/°Alc	2,6445 hl/°Alc		5.000	25	yearly production <= 5,000 hl
													22 hl/°Alc	2,9089 hl/°Alc	5.001	25.000	25	yearly production 5,001 - 25,000 hl

Standard rates							Reduced rates												
CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)							"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)				"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)								
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Country	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°alc.		VAT %	Applicable for Independent small breweries only	Additional comments	Excise duty/hl/°Plato or /°alcohol		Hectolitre Range		VAT %	Additional comments	
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR				Nat Curr	EUR	From	To			
														24 hl/°Alc	3,1733 hl/°Alc	25.001	75.000	25	yearly production 25,001 - 75,000 hl
														26 hl/°Alc	3,4378 hl/°Alc	75.001	125.000	25	yearly production 75,001 - 125,000 hl
HU	HUF			1.620	4,5014	27	The tax burden on flavoured beers is increased by the public health product tax, see the National taxes section for details.				No			810 hl/°Alc	2,2507 hl/°Alc			27	Yearly production <= 200,000 hl beer
IE	EUR				22,55	23	Exceeding 2.8% volume		0	23	No	Exceeding 0.5% but not exceeding 1.2%		11,27 hl/°Alc		30.000	23	Yearly production <=50,000 hl	
									11,27	23	No	Exceeding 1.2% but not exceeding 2.8%							
IT	EUR		2,99			22					No			1,794 hl/°Plato		10.000	22	reduced rate equal to 60% of	

Standard rates							Reduced rates											
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Country	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°alc.		VAT %	Applicable for Independent small breweries only	Additional comments	Excise duty/hl/°Plato or /°alcohol		Hectolitre Range		VAT %	Additional comments
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR				Nat Curr	EUR	From	To		
																		the ordinary excise duty rate is applied to beer brewed by independent small breweries with a production of non more than 10,000 hl per year
LT	EUR				7,11	21					No							
LU	EUR		0,7933			17	> 200,000 hl (cat. 3)			17	No			0,3966 hl/°Plato		50.000	17	annual production ≤ 50,000 hl (cat. 1)
														0,4462 hl/°Plato	50.000	200.000	17	annual production ≤ 200,000 hl (cat. 2)
LV	EUR				8,2	21	Minimum level of taxation 15.2 EUR per 100 litres.				No			4,1 hl/°Alc			21	Tax rate for the first 10,000 hl beer produced in one calendar year. Minimum

Standard rates								Reduced rates											
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		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR				Nat Curr	EUR	From	To			
																		level of taxation 15.2 EUR per 100 litres.	
MT	EUR		1,93			18			0,45	18	No			0,965 hl/°Plato			18		
NL	EUR		8,83			21	<7% Plato		8,83	21	No	<= 1.2% alcohol		26,35 hl/°Plato			21	7-11% Plato (yearly production <= 200,000 hl)	
			28,49			21	7-11% Plato							35,11 hl/°Plato			21	11-15% Plato (yearly production <= 200,000 hl)	
			37,96			21	11-15% Plato								43,92 hl/°Plato			21	>15% Plato (yearly production <= 200,000 hl)
			47,48			21	>15% Plato												
PL	PLN	8,57	1,9072			23					No		4,285 hl/°Plato	0,9536 hl/°Plato			23		
PT	EUR		10,44			23	strength by vol.>1.2%. Plato <=7°.		8,34	23	No	strength by vol.>0.5% and <=1.2%.		5,22 hl/°Plato			23	strength by vol.>1.2%. Plato <=7°.	



		Standard rates						Reduced rates										
		CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)						"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)				"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)						
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)		0,748 EUR per hl/degree Plato of finished product. (Article 6 of Directive 92/84EEC)		1,87 EUR per hl/degree of alcohol of finished product. (Article 6 of Directive 92/84/EEC)				(Article 1 of Directive 92/83/EEC)				Rate may not be set more than 50% below the standard national rate. (Article 4.1 of Directive 92/83/EEC)						
Country	Nat Curr	Excise duty/hl/°Plato		Excise duty/hl/°alc.		VAT %	Additional comments	Excise duty/hl/°alc.		VAT %	Applicable for Independent small breweries only	Additional comments	Excise duty/hl/°Plato or /°alcohol		Hectolitre Range		VAT %	Additional comments
		Nat Curr	EUR	Nat Curr	EUR			Nat Curr	EUR				Nat Curr	EUR	From	To		
			16,7			23	strength by vol.>1.2%. Plato >7° and <= 11°.		4,17	23	No	Reduced Rate "Independent small breweries" strength by vol.>0.5% and <=1.2 %.		8,35 hl/°Plato			23	strength by vol.>1.2%. Plato >7° and <= 11°.
			20,89			23	strength by vol.>1.2%. Plato 11° and <= 13°.							10,45 hl/°Plato			23	strength by vol.>1.2%. Plato 11° and <= 13°.
			25,06			23	strength by vol.>1.2%. Plato 13° and <= 15°.							12,53 hl/°Plato			23	strength by vol.>1.2%. Plato 13° and <= 15°.
			29,3			23	strength by vol.>1.2%. Plato >15°.							14,65 hl/°Plato			23	strength by vol.>1.2%. Plato >15°.
RO	RON	3,64	0,7468			19					No	not applicable	2,01 hl/°Plato	0,4124 hl/°Plato			19	
SE	SEK			202	19,2651	25		0	0	25	No							
SI	EUR				12,1	22					No			6,05 hl/°Alc		20.000	22	
SK	EUR				3,587	20					No			2,652 hl/°Alc			20	

- AT: The AT standard rate is € 2 / hectolitre / degrees Plato. A reduction in Austria will only be granted to independent breweries with a maximum annual production volume of 50 000 hl and the tax difference may be reimbursed at the request of the person who has paid the tax (standard rate) in Austria. The production quantities, as well as the taxation on the standard tax rate in Austria must be proven in order to receive a refund.
- DK: The reduction depends on the brewery's annual production of beer.  
1) < 3,700 hl: reduce the excise duty by 50 percent.  
2)  $\geq 3,700$  and < 20,000: reduce the excise duty in percent that equals to 168,607 divided by the produced amount in hl plus 4.43.  
3) > 20,000 hl: reduce the excise duty in percent that equals to 14.29 minus produced amount in hl divided by 14,003.
- FI: Reductions are cumulative
- LU: An additional duty is imposed on products containing a mixture of beer and non-alcoholic drinks.  
Rates: 600€ / HL of finished product
- SI: Small breweries (yearly production  $\leq 20,000$  hl).  
Exemption is for natural person use of beer if yearly production is less than 500 l.

# WINE

		Standard rates								Reduced Rates							
		Still Wine				Sparkling Wine				Still Wine				Sparkling Wine			
		(Article 8.1 of Directive 92/83/EEC)				(Article 8.2 of Directive 92/83/EEC)				(Not exceeding 8.5% vol.) (Article 9.3 of Directive 92/83/EEC)							
Minimum excise duty adopted by the Council on 19-10-992  (Dir. 92/84/EEC)		0 EUR per hectolitre of product.  (Article 5 of Directive 92/84/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84/EEC)							
Country	Nat Curr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
AT	EUR		0	20			0	20	as of 1st July 2020								
BE	EUR		74,9086	21			256,3223	21			23,9119	21			23,9119	21	
BG	BGN	0	0	20		0	0	20				20				20	
CY	EUR		0	19			0	19									
CZ	CZK	0	0	21		2.340	86,9307	21									
DE	EUR		0	19			136	19							51	19	< 6 %vol.
DK	DKK	1.508	202,631	25	15 < x <= 22% vol.	1.843	247,6452	25	15 < x <= 22% vol.	518	69,604	25	1,2 < x <= 6% vol.	853	114,6182	25	1,2 < x <= 6% vol.
		1.126	151,3014	25	6 < x <= 15% vol.	1.461	196,3156	25	6 < x <= 15% vol.								
EE	EUR		147,82	20			147,82	20			63,35	20	<= 6% vol. If ethanol content is up to 6%vol		63,35	20	<= 6% vol. If ethanol content is up to 6%vol
EL	EUR		0	24			0	24					Not applied				Not applied
ES	EUR		0	21			0	21			0	21			0	21	



		Standard rates								Reduced Rates							
		Still Wine				Sparkling Wine				Still Wine				Sparkling Wine			
		(Article 8.1 of Directive 92/83/EEC)				(Article 8.2 of Directive 92/83/EEC)				(Not exceeding 8.5% vol.) (Article 9.3 of Directive 92/83/EEC)							
Minimum excise duty adopted by the Council on 19-10-992  (Dir. 92/84/EEC)		0 EUR per hectolitre of product.  (Article 5 of Directive 92/84/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84/EEC)							
Country	Nat Curr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
LT	EUR		164,67	21			164,67	21			65,46	21			65,46	21	
LU	EUR		0	17			0	17				17				17	
LV	EUR		111	21			111	21									
MT	EUR		20,5	18			20,5	18					N/A				N/A
NL	EUR		88,3	21	> 8,51% vol. >8.5%		88,3	21	> 8,51% vol. >8.5%		44,24	21	<= 8,5% vol. <= 8.5%		44,24	21	<= 8,5% vol. <= 8.5%
PL	PLN	174	38,7226	23		174	38,7226	23									
PT	EUR		0	13			0	23									
RO	RON	0	0	19		52,26	10,7222	19					not applicable				not applicable
SE	SEK	2.618	249,6829	25	8,51 < x <= 14,99% vol. 5,479 SEK if ABV is 15-18 %	2.618	249,6829	25	8,51 < x <= 14,99% vol. 5,479 SEK if ABV is 15-18 %	0	0	25	0 < x <= 2,24% vol. <2.25%	0	0	25	0 < x <= 2,24% vol. <2.25%
		5.479	522,5411	25	15 < x <= 18% vol.	5.479	522,5411	25	15 < x <= 18% vol.	919	87,6465	25	2,25 < x <= 4,49% vol. 2.25-4.5%	919	87,6465	25	2,25 < x <= 4,99% vol. 2.25-4.5%
											1.358	129,5147	25	4,5 < x <= 6,99% vol. 4.5-7%	1.358	129,5147	25

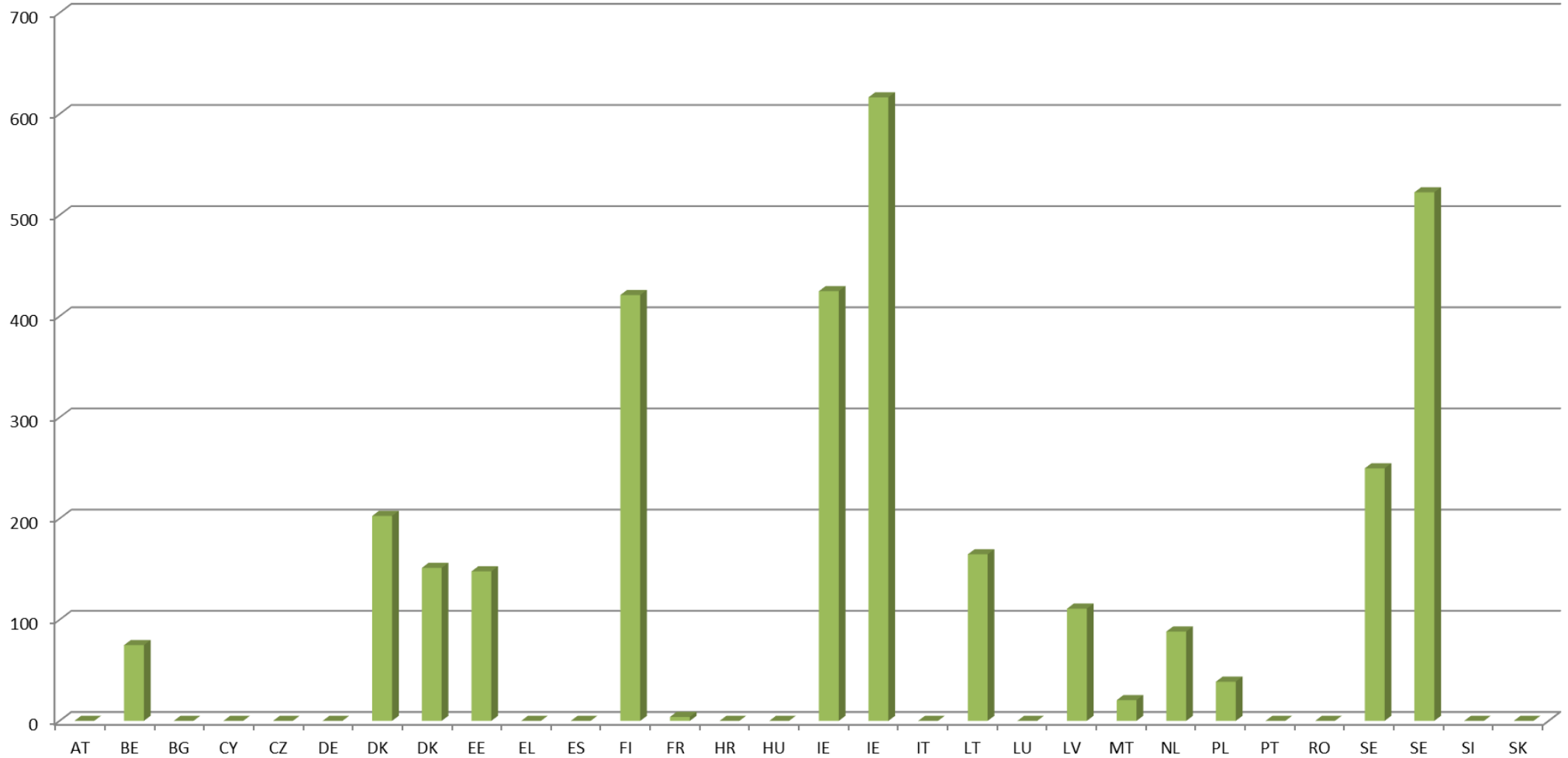
		Standard rates							Reduced Rates								
		Still Wine			Sparkling Wine				Still Wine			Sparkling Wine					
		(Article 8.1 of Directive 92/83/EEC)			(Article 8.2 of Directive 92/83/EEC)				(Not exceeding 8.5% vol.) (Article 9.3 of Directive 92/83/EEC)								
Minimum excise duty adopted by the Council on 19-10-992  (Dir. 92/84/EEC)		0 EUR per hectolitre of product.  (Article 5 of Directive 92/84/EEC)			0 EUR per hectolitre of product.  (Article 5 of Directive 92/84/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84/EEC)								
Country	Nat Curr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
										1.869	178,2495	25	7 < x <= 8,5% vol. 7-8.5%	1.869	178,2495	25	7 < x <= 8,5% vol. 7-8.5%
SI	EUR		0	22			0	22			0	22	The small producer of wine owns and uses at least 0.1 hectares and a maximum of 20 hectares of vineyard, and annually does not produce more than 100,000 liters of wine.		0	22	
SK	EUR		0	20			79,65	20							54,16	20	

LU: VAT for still wine is 14% if the alcoholic strength is lower or equal than 13°  
An additional duty is imposed on products containing a mixture of wine and non-alcoholic drinks.  
Rates: 600€ / HL of finished product

Values in EUR at 01/10/2020

# Still wine

Situation as at 01/07/2021

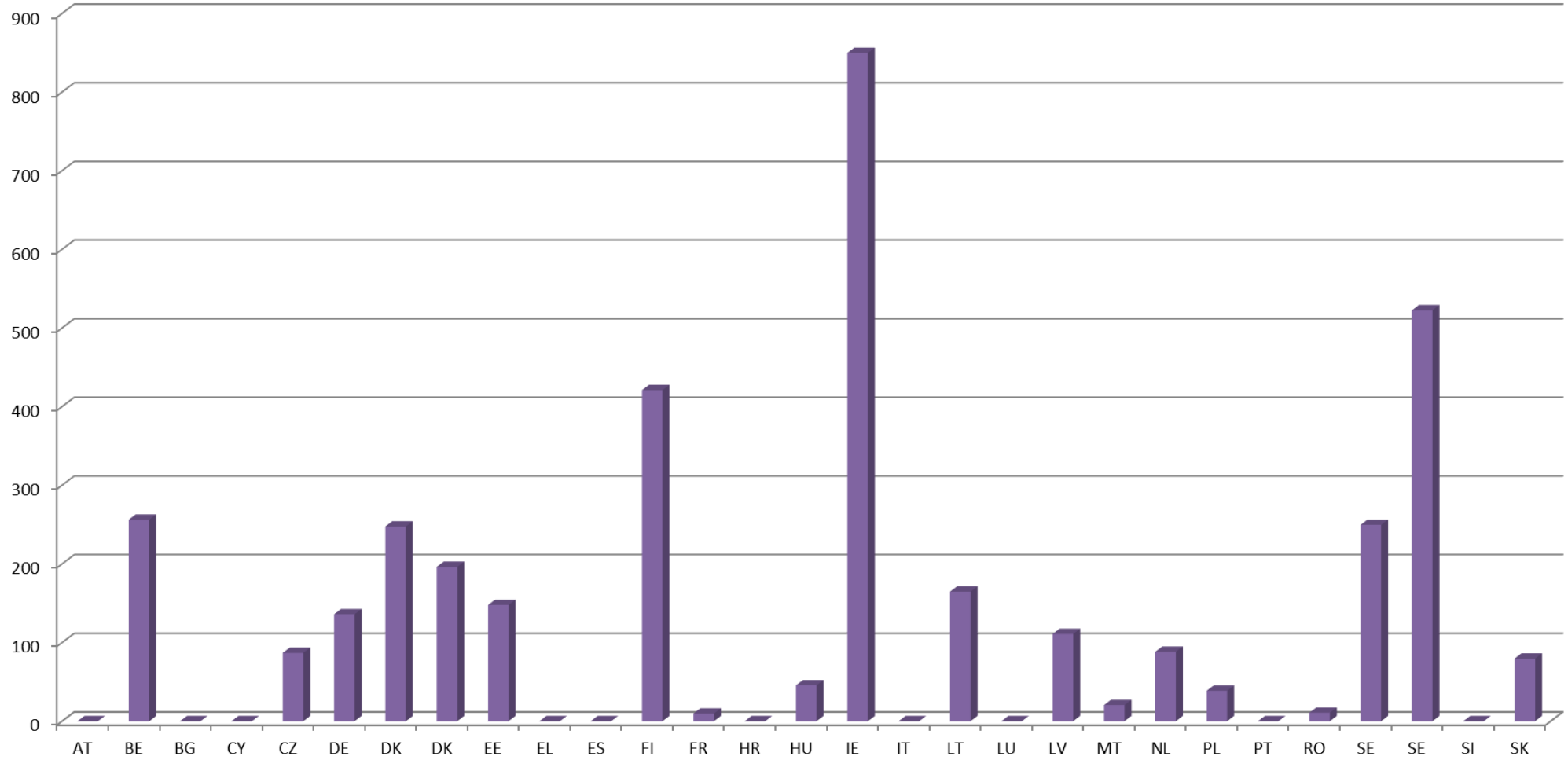


Minimum Excise Duty: 0 EUR per hectolitre of product

Values in EUR at 01/10/2020

## Sparkling wine

Situation as at 01/07/2021



Minimum Excise Duty: 0 EUR per hectolitre of product



## FERMENTED BEVERAGES OTHER THAN WINE AND BEER

		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)				Not exceeding 8.5% vol. (Article 13.3 of Directive 92/83/EEC)							
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)							
Country	NatCurr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
AT	EUR		0	20			0	20	as of 1st July 2020								
BE	EUR		74,9086	21			256,3223	21			23,9119	21			23,9119	21	
BG	BGN	0	0	20		0	0	20				20				20	
CY	EUR		0	19			0	19									
CZ	CZK	0	0	21		2.340	86,9307	21									
DE	EUR		0	19			136	19							51	19	< 6 %vol.
DK	DKK	1.126	151,3014	25	6-15% vol.	1.461	196,3156	25	6-15% vol.	518	69,604	25	1.2-6% vol.	853	114,6182	25	1.2-6% vol.
EE	EUR		147,82	20			147,82	20			63,35	20	If ethanol content is up to 6%vol		63,35	20	If ethanol content is up to 6%vol
EL	EUR		20	24			20	24					Not applied				Not applied
ES	EUR		0	21			0	21			0	21			0	21	
FI	EUR		421	24	8 < x <= 18% vol.		421	24	8 < x <= 18% vol.		287	24	5,5 < x <= 8% vol.		287	24	5,5 < x <= 8% vol.

		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)			Not exceeding 8.5% vol. (Article 13.3 of Directive 92/83/EEC)								
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)			0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)								
Country	NatCurr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
											198	24	2,8 < x <= 5,5% vol.		198	24	2,8 < x <= 5,5% vol.
											36	24	1,2 < x <= 2,8% vol.		36	24	1,2 < x <= 2,8% vol.
FR	EUR		3,91	20	Autres boissons fermentées		1,37	20	Cidre, poiré et pétillant de raisin								
			1,37	20	Hydromel		3,91	20	Autres boissons fermentées mousseuses								
HR	HRK	0	0	25		0	0	25									
HU	HUF	9.870	27,425	27		16.460	45,7362	27		0	0	27	Still blend of more than 50% wine and sparkling mineral water without added flavouring				
IE	EUR		309,84	23	Cider and Perry exceeding 8.5% volume		619,7	23	Cider and Perry exceeding 8.5% volume		47,23	23	Cider and Perry not exceeding 2.8% volume		47,23	23	Cider and Perry not exceeding 2.8% volume

		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)			Not exceeding 8.5% vol. (Article 13.3 of Directive 92/83/EEC)								
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)			0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)								
Country	NatCurr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
			424,84	23	Other than Cider and Perry exceeding 5.5% volume		849,68	23	Other than Cider and Perry exceeding 5.5% volume		94,46	23	Cider and Perry exceeding 2.8% but not exceeding 6.0% volume		94,46	23	Cider and Perry exceeding 2.8% but not exceeding 6.0% volume
											218,44	23	Cider and Perry exceeding 6.0% but not exceeding 8.5% volume		218,44	23	Cider and Perry exceeding 6.0% but not exceeding 8.5% volume
											141,57	23	Other than Cider and Perry not exceeding 5.5% volume		141,57	23	Other than Cider and Perry not exceeding 5.5% volume
IT	EUR		0				0										
LT	EUR		164,67	21			164,67	21			65,46	21			65,46	21	
LU	EUR		0	17			0	17				17				17	
LV	EUR		111	21			111	21			64	21	<= 6% vol.		64	21	<= 6% vol.



		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)				Not exceeding 8.5% vol. (Article 13.3 of Directive 92/83/EEC)							
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)				0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and Article 15 of Directive 92/83/EEC)							
Country	NatCurr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
SE	SEK	2.618	249,6829	25		2.618	249,6829	25		0	0	25	<2.25%	0	0	25	<2.25%
										919	87,6465	25	2.25-4.5%	919	87,6465	25	2.25-4.5%
										1.358	129,5147	25	4.5-7%	1.358	129,5147	25	4.5-7%
										1.869	178,2495	25	7-8.5%	1.869	178,2495	25	7-8.5%
SI	EUR		0	22			0	22			0	22			0	22	
SK	EUR		0	20			79,65	20							54,16	20	

LU: An additional duty is imposed on products containing a mixture of fermented beverages and non-alcoholic drinks. Rates: 600€ / HL of finished product

# INTERMEDIATE PRODUCTS

		Standard rates								Reduced rates							
		Still Intermediate products				Sparkling Intermediate products				Still Intermediate products				Sparkling Intermediate products			
		(Article 17 of Directive 92/83/EEC)								Not exceeding 15% vol. (Article 18.3 of Directive 92/83/EEC)							
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		45 EUR per hectolitre of product.  (Article 4 of Directive 92/84/EEC)								Not set more than 40% below the standard national rate of excise duty and not less than the rates on still-wines etc.  (Article 18.3 of Directive 92/83/EEC)							
Country	NatCurr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
AT	EUR		80	20			80	20	as of 1st July 2020								
BE	EUR		157,7792	21			256,0948	21			118,5944	21			256,0948	21	
BG	BGN	90	46,017	20	per 1 hectolitre of finished product	90	46,017	20	per 1 hectolitre of finished product			20				20	
CY	EUR		45	19			45	19									
CZ	CZK	2.340	86,9307	21		2.340	86,9307	21									
DE	EUR		153	19	> 15 %vol. - 22 %vol.						102	19	<= 15 %vol.		136	19	sparkling
DK	DKK	1.508	202,631	25	15-22% vol.	1.843	247,6452	25	15-22% vol.	518	69,604	25	1.2-6% vol.	853	114,6182	25	1.2-6% vol.
										1.126	151,3014	25	6-15% vol.	1.461	196,3156	25	6-15% vol.
EE	EUR		289,33	20			289,33	20				20	Not applied			20	Not applied
EL	EUR		102	24			102	24			51	24	Products defined at paragraph 6 and 7 of Part B, Annex III of Regulation		51	24	Products defined at paragraph 6 and 7 of Part B, Annex III of Regulation

		Standard rates								Reduced rates							
		Still Intermediate products				Sparkling Intermediate products				Still Intermediate products				Sparkling Intermediate products			
		(Article 17 of Directive 92/83/EEC)								Not exceeding 15% vol. (Article 18.3 of Directive 92/83/EEC)							
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		45 EUR per hectolitre of product.  (Article 4 of Directive 92/84/EEC)								Not set more than 40% below the standard national rate of excise duty and not less than the rates on still-wines etc.  (Article 18.3 of Directive 92/83/EEC)							
Country	NatCurr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
													606/2009 (EEL 193/24.07.2009)				606/2009 (EEL 193/24.07.2009)
ES	EUR		64,13	21			64,13	21			38,48	21			38,48	21	
FI	EUR		771	24	1,2 < x <= 22% vol.		771	24	15 < x <= 22% vol.		501	24	1,2 < x <= 15% vol.		501	24	1,2 < x <= 15% vol.
FR	EUR		195,47	20	1,2 < x <= 22% vol.						48,87	20	vins doux naturels et vins de liqueur AOP repris aux articles 416 et 417 bis du CGI				
											48,87	20	Cotisation sécurité sociale pour les produits intermédiaires dont TAV>18% vol				
HR	HRK	800	105,7781	25	containing ≥ 15 % vol. of pure alcohol	800	105,7781	25	containing ≥ 15 % vol. of pure alcohol	500	66,1113	25	containing < 15 % vol. of pure alcohol	500	66,1113	25	containing < 15 % vol. of pure alcohol
HU	HUF	25.520	70,9106	27		25.520	70,9106	27									
IE	EUR		616,45	23	Exceeding 15% volume		849,68	23			424,84	23	Not exceeding 15% volume				No reduced rate

		Standard rates								Reduced rates							
		Still Intermediate products				Sparkling Intermediate products				Still Intermediate products				Sparkling Intermediate products			
		(Article 17 of Directive 92/83/EEC)								Not exceeding 15% vol. (Article 18.3 of Directive 92/83/EEC)							
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		45 EUR per hectolitre of product.  (Article 4 of Directive 92/84/EEC)								Not set more than 40% below the standard national rate of excise duty and not less than the rates on still-wines etc.  (Article 18.3 of Directive 92/83/EEC)							
Country	NatCurr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
IT	EUR		88,67	22			88,67	22									
LT	EUR		264,52	21			264,52	21			185,82	21			185,82	21	
LU	EUR		66,9313	17	> 15° alc		66,9313	17	> 15° alc		47,0998	17	≤= 15° alc		47,0998	17	≤= 15° alc
LV	EUR		185	21			185	21			111	21			111	21	
MT	EUR		152	18			152	18					N/A				N/A
NL	EUR		149,3	21	>15%		149,3	21	>15%		105,98	21	≤=15%		105,98	21	≤=15%
PL	PLN	350	77,8903	23		350	77,8903	23									
PT	EUR		76,1	23							0	23					
			38,05	23	Liqueur wine from Madeira												
RO	RON	437,75	89,8133	19		437,75	89,8133	19					not applicable				not applicable
SE	SEK	5.479	522,5411	25		5.479	522,5411	25		3.299	314,631	25		3.299	314,631	25	
SI	EUR		132	22			132	22									
SK	EUR		84,24	20			84,24	20									

HR: **More explanation on intermediate product:**

For the purposes of Excise Duty Act, intermediate products shall be deemed to be all products having an actual alcoholic strength by volume exceeding 1.2%vol., but not exceeding 22% vol. and falling within CN codes 2204, 2205 and 2206, other than those considered as beer, wine and fermented beverages other than beer and wine.

PT: The reduced rate is only applied in Madeira autonomous region.

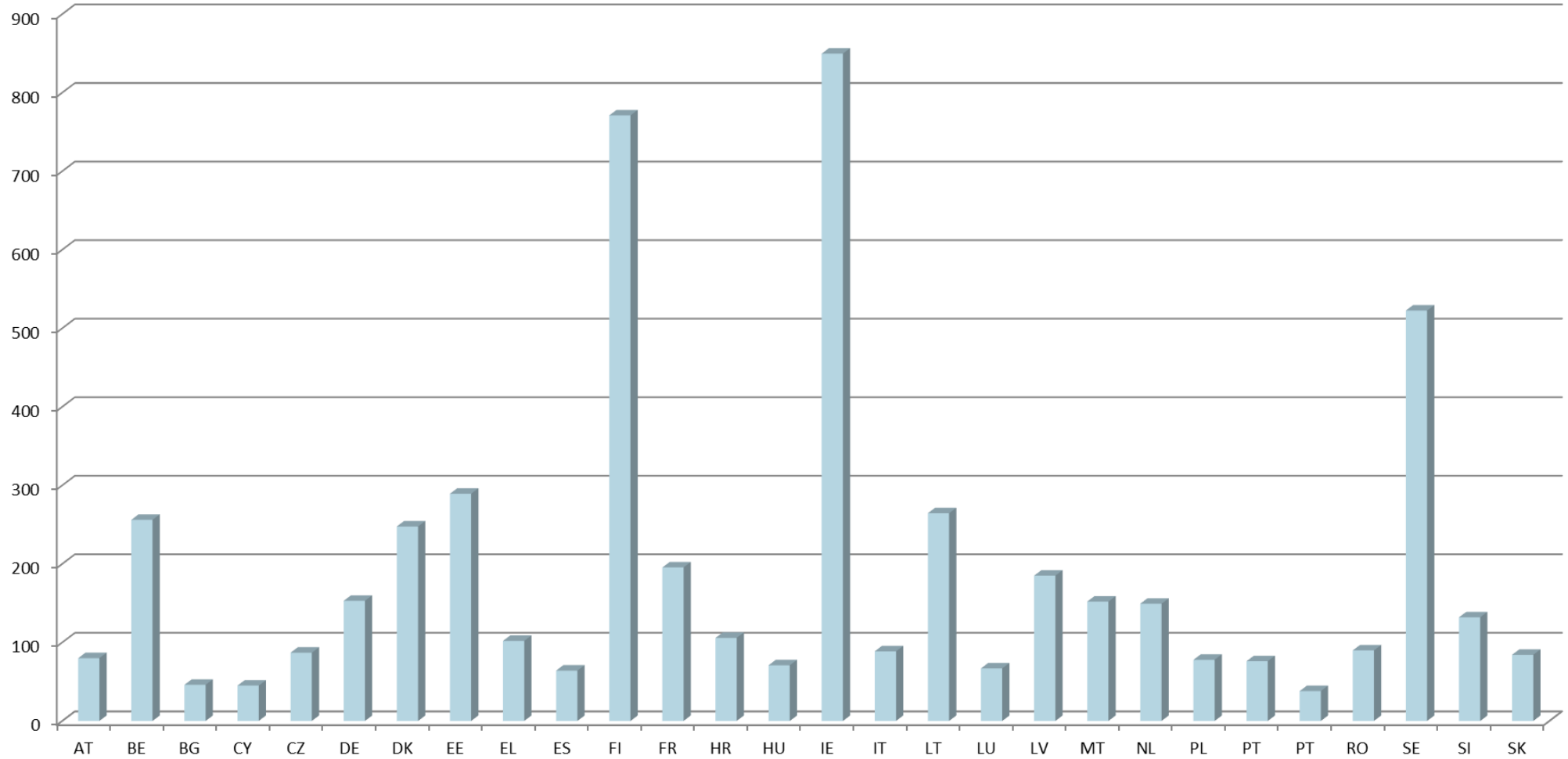
RO: In Romania the level of excise duty is not established on basis of the product type (still or sparkling).



Values in EUR at 01/10/2020

## Intermediate products

Situation as at 01/07/2021



Minimum Excise Duty: 45 EUR per hectolitre of product

# ETHYL ALCOHOL

		Standard rates				Reduced rates							
		(Article 20 of Directive 92/83/EEC)				For low strength spirits, particular regions, etc.				<b>"Small distilleries"</b>			
										Yearly production limited to 10 hl of pure alcohol. (Article 22.1 of Directive 92/83/EEC)			
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		550 EUR or 1000 EUR per hectolitre of pure alcohol. (Article 3.1 of Directive 92/84/EEC)								The reduced rates shall not be set more than 50% below the standard national rate of excise duty. (Article 22.1 of Directive 92/83/EEC)			
Country	NatCurr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
AT	EUR		1.200	20							648	20	for the first hl
											1.080	20	for the second hl
BE	EUR		2.992,7928	21									
BG	BGN	1.100	562,4297	20				20		550	281,2148	20	
CY	EUR		956,82	19									
CZ	CZK	32.250	1.198,0831	21		16.200	601,8278	21					
DE	EUR		1.303	19							730	19	small distillerie; yearly production <= 4 hl of pure alcohol)
DK	DKK	15.000	2.015,5601	25	For spirit drinks with more than 1.2% alcohol as well as wine and fruit-wine with more than 22% alcohol.				N.a.	7.500	1.007,7801	25	
EE	EUR		1.881	20				20	Not applied			20	Not applied
EL	EUR		2.450	24			1.225	24	A reduced 50 % rate is applied when used for the production of "Ouzo".				Not applied
ES	EUR		958,94	21			226,36	21			839,15	21	



Standard rates					Reduced rates									
(Article 20 of Directive 92/83/EEC)					For low strength spirits, particular regions, etc.				<b>"Small distilleries"</b>					
									Yearly production limited to 10 hl of pure alcohol. (Article 22.1 of Directive 92/83/EEC)					
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)					550 EUR or 1000 EUR per hectolitre of pure alcohol. (Article 3.1 of Directive 92/84/EEC)					The reduced rates shall not be set more than 50% below the standard national rate of excise duty. (Article 22.1 of Directive 92/83/EEC)				
Country	NatCurr	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	Excise duty per hectolitre		VAT %	Additional comments	
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			
LU	EUR		1.041,1528	17				17				17		
LV	EUR		1.724	21							862	21		
MT	EUR		1.360	18					N/A				N/A	
NL	EUR		1.686	21										
PL	PLN	6.275	1.396,4616	23										
PT	EUR		1.386,93	23			346,7325	18	Rate applied in Azores autonomous region.		693,465	23		
			1.241,29	22	Rate applied in Madeira autonomous region.		346,7325	22	Rate applied in Madeira autonomous region.					
RO	RON	3.647,93	748,4469	19		1.823,96	374,2224	19	see art. 22 alin. (7) - Dir.92/83/CEE	1.823,96	374,2224	19	see art. 22 alin. (1) - Dir.92/83/CEE	
SE	SEK	51.659	4.926,8023	25										
SI	EUR		1.320	22							660	22	The small producer does not produce more than 150 liters of spirits per year.	
SK	EUR		1.080	20							540	20		

AT: Small distilleries producing not more than 4hl pure alcohol per year - calculated as 54% of the standard rate.

CZ: **Ethyl alcohol:**

50 % of standard rate for ethyl alcohol produced by fruit growers' distilleries producing, on annual basis, more than 10 hl of ethyl alcohol from fruits supplied to them by fruit growers' households. The application of the reduced rate shall be limited to 30 litres per fruit growers' household per year, destined exclusively for their personal consumption.

FR: Non-alcoholic beverages : 0.54€/hl

**Important** : On January 1st of each year, all rates are automatically increased in the same proportion as the French Consumer Price Index excluding tobacco of the penultimate year. However, this increase may not exceed 1.75%.

HR: **Ethyl alcohol:**

Reduced rate for alcohol produced from small distilleries, for commercial purpose, with a production limited to 10 hl pure alcohol and small distilleries in other member States with a production limited to 10 hl of pure alcohol: 3,000.00 HRK.

Reduced level of taxation (flat rate) applies to Small producers of strong alcoholic beverages, for their own use and not for commercial purposes in a quantity not exceeding 20 litres of pure alcohol a year per household.

LU: An additional duty is imposed on products containing a mixture of ethyl alcohol and non-alcoholic drinks. Rates: 600€ / HL of finished product

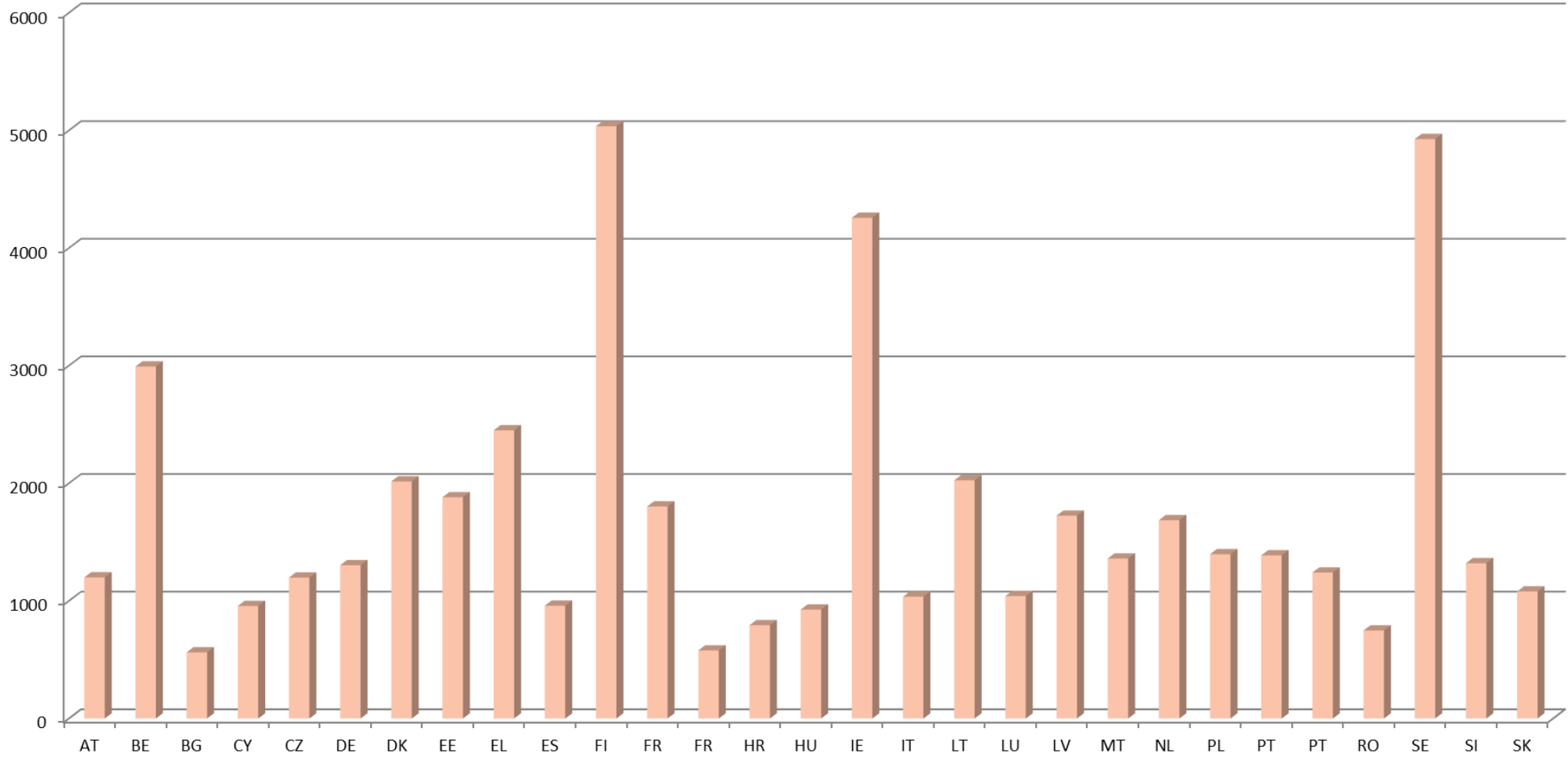
SK: Reduced tax rate shall apply to spirit produced in fruit growers distilleries up to 43 litres per year of produced spirit per grower and per production period. (Art. 22 (7) Directive 92/83/EEC).

Reduced tax rate is applied for private production of spirit since 1. January 2019.

Values in EUR at 01/10/2020

## Ethyl alcohol

Situation as at 01/07/2021



Minimum Excise Duty: 550 EUR or 1000 EUR per hectolitre of pure alcohol

# NATIONAL TAXES

## Alcoholic Beverages

Country	Tax type	Nat. Curr.	EUR	Unit	Description
Austria					
Belgium	packaging charge		9,86	per hectolitre product for non-reusable packages for alcoholic and non-alcoholic beverages	Reduced rate of packaging charge of 1.4100 EUR per hectolitre product for reusable packages for alcoholic and non-alcoholic beverages
Bulgaria					
Cyprus					
Czechia					
Germany					
Denmark					
Estonia					
Greece					
Spain					
Finland					
France	Prémix		11	per deciliter of pure alcohol	article 1613 bis du code général des impôts, pour les boissons dont le TAV est compris entre 1.2 et 12 % vol et qui répondent aux critères de cet article.

Country	Tax type	Nat. Curr.	EUR	Unit	Description
	Prémix		3	per deciliter of pure alcohol	Article 1613 bis du code général des impôts pour les boissons relevant de l'article 435 du code général des impôts, dont le TAV est compris entre 1.2 et 12% et qui répondent aux critères posés par l'article.
Croatia					
Hungary	Public health product tax on flavoured beer and alcoholic refreshment	25	0,0695	per litre	<p>flavoured beer: any beverage containing beer and added sugar or sweetener, including in the case where any ingredient thereof contains sugar or sweetener, provided that the products sugar or sweetener content exceeds 5 grams of sugar/100 milliliter, or its equivalent in sweetener/100 milliliter on the aggregate;</p> <p>alcoholic refreshment: any beverage under heading 2208 of an alcoholic strength by volume of 5 per cent by volume or less, containing soft drink or additive, provided that the product contains sugar or sweetener and its sugar or sweetener content exceeds 5 grams of sugar/100 milliliter, or its equivalent in sweetener/100 milliliter on the aggregate;</p>
	Public health product tax on spirituous beverages of an actual alcoholic strength by volume exceeding 1.2 per cent, but less than 5 per cent	25	0,0695	per litre	spirituous beverage: any beverage identified as ethyl alcohol Under Directive 92/83/EEC, excluding alcoholic refreshments and excise duty exempted products;



Country	Tax type	Nat. Curr.	EUR	Unit	Description
	Public health product tax on spirituous beverages of an actual alcoholic strength by volume of 15 per cent or more, but less than 25 per cent	360	1,0003	per litre	spirituous beverage: any beverage identified as ethyl alcohol Under Directive 92/83/EEC, excluding alcoholic refreshments and excise duty exempted products;
	Public health product tax on spirituous beverages of an actual alcoholic strength by volume of 25 per cent or more, but less than 35 per cent	600	1,6672	per litre	spirituous beverage: any beverage identified as ethyl alcohol Under Directive 92/83/EEC, excluding alcoholic refreshments and excise duty exempted products;
	Public health product tax on spirituous beverages of an actual alcoholic strength by volume of 35 per cent or more, but less than 45 per cent	850	2,3618	per litre	spirituous beverage: any beverage identified as ethyl alcohol Under Directive 92/83/EEC, excluding alcoholic refreshments and excise duty exempted products;

Country	Tax type	Nat. Curr.	EUR	Unit	Description
	Public health product tax on spirituous beverages of an actual alcoholic strength by volume of 45 per cent or more	1.100	3,0565	per litre	spirituous beverage: any beverage identified as ethyl alcohol Under Directive 92/83/EEC, excluding alcoholic refreshments and excise duty exempted products;
	Public health product tax on spirituous beverages of an actual alcoholic strength by volume of 5 per cent or more, but less than 15 per cent	120	0,3334	per litre	spirituous beverage: any beverage identified as ethyl alcohol Under Directive 92/83/EEC, excluding alcoholic refreshments and excise duty exempted products;
Ireland					
Italy					
Lithuania					
Luxembourg	Surcharge on premix drinks		600	hl of finished product	<p>The expression "alcopops - premix" covers: all beverages of an actual alcoholic strength exceeding 1.2% vol. but not more than 10% vol., pre-packaged and made up of:</p> <ul style="list-style-type: none"> <li>- a preliminary mixture of alcoholic or non-alcoholic beverages, optionally containing ethyl alcohol; or a prior mixture of an alcoholic or non-alcoholic beverage with ethyl alcohol; or</li> <li>- a beverage or a preliminary mixture of beverages, alcoholic or non-alcoholic, with the addition of at least 2 of the following three elements:</li> </ul>

Country	Tax type	Nat. Curr.	EUR	Unit	Description
					<p>artificial flavours, sugars or any other natural or synthetic sweetener, colorants.</p> <p>The various components of the aforementioned products packaged together for retail sale in the unmixed state are treated as prior mixtures.</p>
Latvia					
Malta					
Netherlands					
Poland					
Portugal					
Romania					No national taxes are applicable.
Sweden					
Slovenia					
Slovak Republic					

## LIST OF COUNTRY CONTACT POINTS FOR EXCISE DUTY TABLES

COUNTRY	ADMINISTRATIO N	CONTACT	TELEPHONE N°	WEBSITE	E-MAIL
AT	Bundesministerium für Finanzen	-	+43 1 514 33 506 222	<a href="https://www.bmf.gv.at/">https://www.bmf.gv.at/</a>	Post.iv-5@bmf.gv.at
BE	Federal Public Service Finance - General Administration of Customs and Excise	Excise Legislation	-	<a href="https://finance.belgium.be/en/contact">https://finance.belgium.be/en/contact</a>	da.lex.acc@minfin.fed.be
BG	Ministry of Finance	Tax Policy Directorate	+359 2 9859 2850	-	-
CY	Ministry of Finance	Department of Customs & Excise	+357 22601755 +357 22601873	<a href="http://www.mof.gov.cy/mof/customs/customs.nsf/index_gr/index_gr?OpenDocument">http://www.mof.gov.cy/mof/customs/customs.nsf/index_gr/index_gr?OpenDocument</a>	-
CZ	Ministry of Finance	Excise Duty Unit	+420 2 5704 2575 +420 2 5704 2639	-	-
DE	Bundesministerium der Finanzen	Referat III B 4	-	<a href="http://www.bundesfinanzministerium.de">http://www.bundesfinanzministerium.de</a>	IIIB4@bmf.bund.de
DK	Ministry of Taxation	Department of VAT, Excise and Customs	+45 33923392	<a href="https://www.skm.dk">https://www.skm.dk</a>	lovgivningogoekonomi@skm.dk
EE	Ministry of Finance	Fiscal Policy Department	+3726113221	<a href="https://www.rahendusministeerium.ee/en">https://www.rahendusministeerium.ee/en</a>	info@rahendusministeerium.ee
EL	Independent Authority for Public Revenue	Directorate General of Customs and Excise	+30 210 69 87 416 +30 210 69 87 414	<a href="https://www.aade.gr">https://www.aade.gr</a>	finecxis@aade.gr
ES	Ministerio de Hacienda	Dirección General de Tributos Subdirección General de Impuestos Especiales y Tributos de Comercio Exterior y sobre el Medio Ambiente	+34 91 5958245	<a href="http://www.hacienda.gob.es/es-ES/Areas%20Tematicas/Impuestos/Direccion%20General%20de%20Tributos/Paginas/Direccion%20general%20de%20tributos.aspx">http://www.hacienda.gob.es/es-ES/Areas%20Tematicas/Impuestos/Direccion%20General%20de%20Tributos/Paginas/Direccion%20general%20de%20tributos.aspx</a>	especiales.tce@tributos.hacienda.gob.es
FI	Ministry of Finance	-	+358 2955 30577 +358 2955 30840	-	votilastot@vm.fi
FR	Direction générale des douanes et droits indirects	Bureau des contributions indirectes	+33 1 57 53 41 47	<a href="http://douane.gouv.fr/">http://douane.gouv.fr/</a>	dg-fid3@douane.finances.gouv.fr

COUNTRY	ADMINISTRATIO N	CONTACT	TELEPHONE N°	WEBSITE	E-MAIL
HR	Central Office, Customs Directorate	Excise Duty Sector	+385 1 621 1212	<a href="https://carina.gov.hr/">https://carina.gov.hr/</a>	-
HU	Ministry of Finance	-	+36 1 795 1895 +36 1 795 1056 +36 1 795 7967 +36 1 795 5445	-	jovedeki@pm.gov.hu
IE	Office of the Revenue Commissioners	Indirect Taxes Division Excise Branch	+353 1 858 99 29 +353 1 858 99 11 +353 1 858 99 17	<a href="https://www.revenue.ie/en/companies-and-charities/excise-and-licences/alcohol-products-tax/alcohol-products-tax/index.aspx">https://www.revenue.ie/en/companies-and-charities/excise-and-licences/alcohol-products-tax/alcohol-products-tax/index.aspx</a>	-
IT	Agenzia delle Dogane e dei Monopoli	Electronic Helpdesk ( <a href="https://www.adm.gov.it/portale/-/electronic-helpdesk">https://www.adm.gov.it/portale/-/electronic-helpdesk</a> )	-	<a href="https://www.adm.gov.it">https://www.adm.gov.it</a>	-
LT	Ministry of Finance of Republic of Lithuania	-	+370 5 2390000	<a href="http://finmin.lrv.lt/">http://finmin.lrv.lt/</a>	finmin@finmin.lt
LU	Administration des douanes et accises	Division TAXUD	+352 2818 2818	<a href="https://douanes.public.lu/fr.html">https://douanes.public.lu/fr.html</a>	taxud@do.etat.lu
LV	Ministry of Finance	State Revenue Service	+371 6709 54 05 +371 6712 00 00	<a href="https://www.fm.gov.lv/en">https://www.fm.gov.lv/en</a> <a href="https://www.vid.gov.lv/en">https://www.vid.gov.lv/en</a>	pasts@fm.gov.lv vid@vid.gov.lv
MT	Ministry of Finance and Employment	Customs Department	+356 25 685 120 +356 25 685 123 +356 25 685 128	<a href="https://customs.gov.mt/">https://customs.gov.mt/</a>	malta.customs@gov.mt
NL	Ministry of Finance	Directie Internationale Zaken en Verbruiksbelastingen	-	-	NL-TEDB@minfin.nl
PL	Ministry of Finance	Excise Duty Department	+48 22 694 52 95	-	-
PT	Autoridade Tributária e Aduaneira /AT	-	+351 218 813 714	-	-
RO	Ministry of Finance	General directorate of tax legislation and customs and account regulations	+40 21 226 21 98	<a href="https://mfinante.gov.ro/ro/domenii/fiscalitate/impozite-si-taxe/regim-accize">https://mfinante.gov.ro/ro/domenii/fiscalitate/impozite-si-taxe/regim-accize</a>	-
SE	Ministry of Finance	-	+46 8 405 11 13 +46 8 405 10 00	<a href="https://www.government.se">https://www.government.se</a>	-

<b>COUNTRY</b>	<b>ADMINISTRATIO N</b>	<b>CONTACT</b>	<b>TELEPHONE N°</b>	<b>WEBSITE</b>	<b>E-MAIL</b>
SI	Ministry of Finance	-	+386 1 369 67 33 +386 1 369 67 42	-	-
SK	Ministry of Finance	-	+421 2 59583490	-	-