



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

# EXCISE DUTY TABLES

## Part II Energy products and Electricity

In accordance with the Energy Directive (Council Directive 2003/96/EC)

INCLUDING Natural Gas, Coal and Electricity

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

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.*

***Further to the approval during the Committee on Excise duty of 12 & 13 May 2009, new tables are inserted, as from 1 July 2009, with reduced rates applied by Country in specific sectors on Gas oil, Kerosene, Heavy fuel oil, LPG, Natural Gas, Coal & Coke and Electricity.***

*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).***

# IMPORTANT REMARK

*Concerning transitional arrangements  
for the "New Countries"  
of the European Union*

## **Council Directive 2003/96/EC – Energy taxation Directive**

*The energy taxation Directive (2003/96/EC – "energy Directive") was adopted in 2003 and defines the fiscal structures and the levels of taxation to be imposed on energy products and electricity. It replaces, with effect from 1 January 2004, Council Directive 92/81/EEC (on the harmonisation of the structures of excise duties on mineral oils) and Council Directive 92/82/EEC (on the approximation of the rates of excise duties on mineral oils).*

*The energy Directive is in compliance with Community commitments to integrate environmental concerns into the energy taxation area and will improve the functioning of the Internal Market.*

*The 2003 Treaty of Accession<sup>1</sup> provided for transitional arrangements and specific measures for two new Countries<sup>2</sup>. **In addition, two additional Council Directives for specific arrangements were adopted on 29 April 2004 (Directive 2004/74/EC<sup>3</sup> and Directive 2004/75/EC<sup>4</sup>).***

*Directive 2004/74/EC amends the energy Directive as regards the possibility **for the Czechia, Estonia, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia** to apply temporary exemptions or reductions in the levels of taxation.*

*Directive 2004/75/EC amends the energy Directive as regards the possibility **for Cyprus** to apply temporary exemptions or reductions in the levels of taxation. The period for the temporary measures expired and the Directive is no longer applicable.*

*The Treaty of Accession of Bulgaria and Romania to the EU<sup>5</sup> provided for transitional arrangements and specific measures for the two Countries. The temporary provisions expired at the end of 2012.*

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<sup>1</sup> OJ L 236, 23.9.2003, p. 17.

<sup>2</sup> Cyprus and Poland.

<sup>3</sup> OJ L 157, 30.4.2004, p.87.

<sup>4</sup> OJ L 157, 30.4.2004, p.100.

<sup>5</sup> OJ L 157, 21.06.2005.

## UPDATE SITUATION - EXCISE DUTY TABLES

**01/07/2021**

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# TABLE OF CONTENTS

INTRODUCTORY NOTE .....	2
IMPORTANT REMARK.....	3
UPDATE SITUATION - EXCISE DUTY TABLES .....	4
TABLE OF CONTENTS .....	6
EURO EXCHANGE RATES.....	7
ENERGY PRODUCTS AND ELECTRICITY.....	8
Petrol .....	9
Gas Oil.....	15
Kerosene .....	43
Heavy fuel oil .....	57
Liquefied Petroleum Gas (LPG) .....	62
Natural Gas .....	79
Coal and Coke.....	102
Electricity .....	111
National Tax – Mineral Oil .....	<b>Error! Bookmark not defined.</b>
LIST OF COUNTRY CONTACT POINTS FOR EXCISE DUTY TABLES .....	121

## EURO EXCHANGE RATES

Value of National Currency in EUR at the first working day of October <sup>6</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

<sup>6</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.*

## ENERGY PRODUCTS AND ELECTRICITY

**IMPORTANT AND GENERAL REMARK** For further and complete details concerning the transitional periods and derogations from excise duty for each country and energy product, go through these links to consult the Council Directives 2003/96/EC, 2004/74/EC and 2004/75/EC (*links go to page 3*).



# PETROL

		Petrol					
		Leaded			Unlead		
		CN 2710 1131, CN 2710 1151, CN2710 1159			CN 2710 1131, CN 2710 1141, CN 2710 1145, CN 2710 1149		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		421 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)			359 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)		
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EUR		NatCurr	EUR	
AT	EUR	With minimum biofuel content of 46 l and sulfur content <=10 mg/kg	554	20	With minimum biofuel content of 46 l and sulfur content <=10 mg/kg	482	20
		With biofuel content of less than 46 l or sulfur content >10 mg/kg	587	20	With biofuel content of less than 46 l or sulfur content >10 mg/kg	515	20
BE	EUR		667,835	21	octane number <95	600,1587	21
					octane number 98>x>95	600,1587	21
					octane number >=98 - low sulfur and aromatic level	600,1587	21
					octane number >=98 - high sulfur and/or aromatic level	615,8684	21
BG	BGN	830	424,3788	20	710	363,0228	20
CY	EUR	421		19	429		19
CZ	CZK	13.710	509,3246	21	12.840	477,0042	21
DE	EUR	721		19	with a sulphur content not exceeding 10 mg/kg	654,5	19
					with a sulphur content exceeding 10 mg/kg	669,8	19
DK	DKK	Energy tax (5 207 DKK) + CO2 tax (428 DKK)	5.635 757,1788	25	Petrol with 4.8% bio petrol: Energy tax (4 344 DKK) + CO2 tax (407 DKK)	4.751 638,3951	25
EE	EUR	563		20	563		20
EL	EUR	681		24	700		24
ES	EUR	505,79		21	503,92		21

		Petrol					
		Leaded			Unlead		
		CN 2710 1131, CN 2710 1151, CN2710 1159			CN 2710 1131, CN 2710 1141, CN 2710 1145, CN 2710 1149		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		421 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)			359 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)		
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EUR		NatCurr	EUR	
					Unleaded gasoline with less than 98 l.O.	472,69	21
FI	EUR	Not available in Finland	724	24	The average rate of all fossil and corresponding bio fuels using volumes in 2020 and rates in 2021 (in previous versions: the highest possible rate for fossil fuel component) There are several rates based on objective criteria depending on energy content and environmental performance of the fuel. See "General comments".	724	24
FR	EUR	VAT is applied to the already charged prices, where the price of each product is valued at an inclusive value that changes each trimester. For this product it is fixed at : 37.9€/HL	715,6	20	There is a reduced rate for unleaded petrol which contains 10% ethanol: 662.9€	682,9	20
HR	HRK		4.500 595,002	25		3.860 510,3795	25
HU	HUF	If the world market price of crude oil is higher than 50 USD/barrel.(120,000 HUF excise duty + 4,145 HUF strategic stockpilling fee) Leaded petrol is no longer sold in Hungary.	124.145 344,9526	27	If the world market price of crude oil is higher than 50 USD/barrel.(120,000 HUF excise duty + 4,145 HUF strategic stockpilling fee)	124.145 344,9526	27
		If the world market price of crude oil is 50 USD/barrel or less. (125,000 HUF excise duty + 4,145 HUF strategic stockpilling fee)	129.145 358,8458	27	If the world market price of crude oil is 50 USD/barrel or less. (125,000 HUF excise duty + 4,145 HUF strategic stockpilling fee)	129.145 358,8458	27

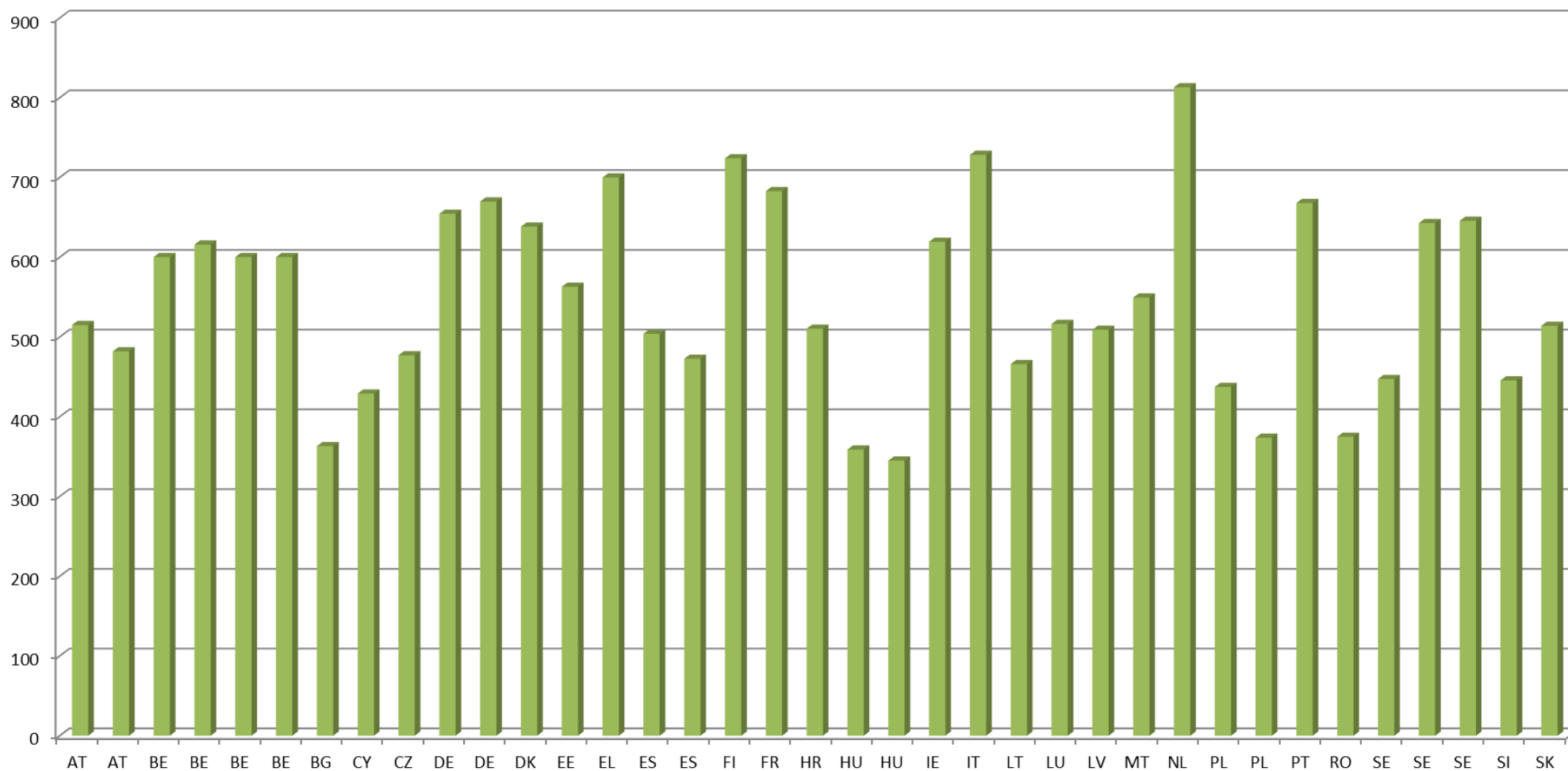
		Petrol					
		Leaded			Unlead		
		CN 2710 1131, CN 2710 1151, CN2710 1159			CN 2710 1131, CN 2710 1141, CN 2710 1145, CN 2710 1149		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		421 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)			359 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)		
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EUR		NatCurr	EUR	
		Leaded petrol is no longer sold in Hungary.					
IE	EUR	Carbon Component €77.52 Non-Carbon Component €541.84	619,36	23	Carbon Component €77.52 Non-Carbon Component €541.84	619,36	23
IT	EUR		728,4	22		728,4	22
LT	EUR		579,24	21		466	21
LU	EUR	Since June 1999 leaded petrol is no longer sold in Luxemburg, except for aircrafts (Avgas).	569,9046	17	≤10 mg/kg sulfur (obligatory)	516,3146	17
LV	EUR		594	21		509	21
MT	EUR		678,18	18		549,38	18
NL	EUR		905,54	21		813,14	21
PL	PLN	not on the market	1.822 405,4746	23	CN27101145 CN27101149 (includes fuel tax)	1.679,14 373,682	23
					CN27101131 CN27101141 (includes fuel tax )	1.965,14 437,3295	23
PT	EUR	Leaded petrol is no longer sold in Portugal. ISP=650.00 CSR=87.00 CO2=54.34	791,34	23	ISP=526.64 CSR=87.00 CO2=54.34	667,98	23
RO	RON		2.149,09 440,9294	19		1.827,13 374,8728	19
SE	SEK	Energy tax (5 050 SEK) + CO2 tax (2 610 SEK).	7.660 730,5466	25	Energy tax (4 130 SEK) + CO2 tax (2 610 SEK) = Environmental class 1.	6.740 642,8047	25
					Energy tax (2 080 SEK) + CO2 tax (2 610 SEK) = Alcybate based petrol.	4.690 447,2929	25

		Petrol				
		Leaded		Unlead		
		CN 2710 1131, CN 2710 1151, CN2710 1159		CN 2710 1131, CN 2710 1141, CN 2710 1145, CN 2710 1149		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		421 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)		359 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)		
Country	National Currency	Excise duty	VAT %	Excise duty	VAT %	
		NatCurr EUR		NatCurr EUR		
				Energy tax (4 160 SEK) + CO2 tax (2 610 SEK) = Environmental class 2.	6.770 645,6658	25
SI	EUR	Leaded petrol is forbidden for sale in Slovenia. Excise duty 421.61; 12.22 per 1000 liters strategic stockpile on petrol, 7.36 per 1000 liters surcharge on energy end-use efficiency on petrol, 9.11 per 1000 liters surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration on petrol, 39.79 per 1000 liters CO2-tax. 490,09	22	Excise duty 377.01; 12.22 per 1000 liters strategic stockpile on petrol, 7.36 per 1000 liters surcharge on energy end-use efficiency on petrol, 9.11 per 1000 liters surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration on petrol, 39.79 per 1000 liters CO2-tax. 445,49		22
SK	EUR	Leaded petrol is no longer sold in Slovak Republic. Penalties are set out in Article 42 Act No. 98/2004 on the Excise Duty on Mineral Oil as amended. The volume of penalties is based on type of abuse and the decision of Customs Office as well.		products falling within CN codes 2710 12 41, 2710 12 45, 2710 12 49 514		20

Values in EUR at 01/10/2020

## Unleaded Petrol

Situation as at 01/07/2021



Minimum Excise Duty: 359 EUR per 1000 litres

### ***Petrol Additional comments***

**IMPORTANT AND GENERAL REMARK** For further and complete details concerning the transitional periods and derogations from excise duty for each country and energy product, go through these links to consult the Council Directives 2003/96/EC, 2004/74/EC and 2004/75/EC (*links go to page 3*).

# GAS OIL

Gas oil										
Propellant				Heating fuel for business use			Heating fuel for non-business use			
CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949			
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		330 EUR per 1000 litres.		21 EUR per 1000 litres.			21 EUR per 1000 litres.			
		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)			(Annex I of Directive 2003/96/EC)			
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
AT	EUR	Gasoil with minimum biofuel content of 66 l and sulfur content <=10 mg/kg	397	20	Marked gasoil for heating purpose,with sulfur content <=10 mg/kg	98	20	Marked gasoil for heating purpose,with sulfur content <=10 mg/kg	98	20
		Gasoil with biofuel content of less than 66 l or sulfur content >10 mg/kg	425	20	Marked gasoil for heating purpose, with sulfur content >10 mg/kg	128	20	Marked gasoil for heating purpose, with sulfur content >10 mg/kg	128	20
BE	EUR	sulfur content <= 10 mg/kg	600,1586	21	sulfur content <= 10 mg/kg	17,2564	21	sulfur content <= 10 mg/kg	17,2564	21
		sulfur content > 10 mg/kg	615,8682	21	sulfur content > 10 mg/kg	18,6521	21	sulfur content > 10 mg/kg	18,6521	21
BG	BGN	646	330,2996	20	646	330,2996	20	646	330,2996	20
CY	EUR	400		19	74,73		19	74,73		19
CZ	CZK	9.950	369,6411	21	partial tax refund 660	24,5189	21	partial tax refund 660	24,5189	21

		Gas oil														
		Propellant				Heating fuel for business use				Heating fuel for non-business use						
		CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949						
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		330 EUR per 1000 litres.				21 EUR per 1000 litres.				21 EUR per 1000 litres.						
		(Annex I of Directive 2003/96/EC)				(Annex I of Directive 2003/96/EC)				(Annex I of Directive 2003/96/EC)						
Country	National Currency	Excise duty			VAT %	Excise duty			VAT %	Excise duty			VAT %			
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR					
DE	EUR	with a sulphur content not exceeding 10 mg/kg			470,4	19	with a sulphur content not exceeding 50 mg/kg			46,01	19	with a sulphur content not exceeding 50 mg/kg			61,35	19
		with a sulphur content exceeding 10 mg/kg			485,7	19	with a sulphur content exceeding 50 mg/kg			61,01	19	with a sulphur content exceeding 50 mg/kg			76,35	19
DK	DKK	Gas oil with 6.8% biodiesel: Energy tax (2 793 DKK) + CO2 tax (441 DKK)			3.234 434,5548	25	Energy tax (2 252 DKK) + CO2 tax (474 DKK)			2.726 366,2945	25	Energy tax (2 252 DKK) + CO2 tax (474 DKK)			2.726 366,2945	25
EE	EUR				372	20				372	20				372	20
EL	EUR				410	24	A winter period is defined (from 15 October to 30 April each year) during which a reduced rate of 280Eur/1,000 It is applied.			410	24	A winter period is defined (from 15 October to 30 April each year) during which a reduced rate of 280Eur/1,000 It is applied.			410	24
ES	EUR				379	21				96,71	21				96,71	21
FI	EUR	The average rate of all fossil and corresponding bio fuels using volumes in 2020 and rates in 2021 (in previous versions: the highest possible rate for			513	24	The rate for most commonly used product, but there are several rates based on objective criteria depending on energy content and environmental			275,8	24	The rate for most commonly used product, but there are several rates based on objective criteria depending on energy content and environmental			275,8	24



		Gas oil											
		Propellant				Heating fuel for business use				Heating fuel for non-business use			
		CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949			
Minimum excise duty adopted by the Council on 27-10-2003  (Dir. 2003/96/EC)		330 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)				21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)				21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)			
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %			
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR				
		fossil fuel component) There are several rates based on objective criteria depending on energy content and environmental performance of the fuel. See "General comments"			performance of the fuel. See "General comments"			performance of the fuel. See "General comments"					
FR	EUR	594		20	156,2		20	156,2		20			
HR	HRK	3.060	404,6013	25	423	55,9302	25	423	55,9302	25			
HU	HUF	If the world market price of crude oil is higher than 50 USD/barrel.(110,350 HUF excise duty + 3,883 HUF strategic stockpilling fee)	114.233 317,4109	27	If the world market price of crude oil is higher than 50 USD/barrel.(110,350 HUF excise duty + 3,883 HUF strategic stockpilling fee)	114.233 317,4109	27	If the world market price of crude oil is higher than 50 USD/barrel.(110,350 HUF excise duty + 3,883 HUF strategic stockpilling fee)	114.233 317,4109	27			
		If the world market price of crude oil is 50 USD/barrel or less.(120,350 HUF excise duty + 3,883 HUF strategic stockpilling fee)	124.233 345,1971	27	If the world market price of crude oil is 50 USD/barrel or less.(120,350 HUF excise duty + 3,883 HUF strategic stockpilling fee)	124.233 345,1971	27	If the world market price of crude oil is 50 USD/barrel or less.(120,350 HUF excise duty + 3,883 HUF strategic stockpilling fee)	124.233 345,1971	27			

		Gas oil								
		Propellant			Heating fuel for business use			Heating fuel for non-business use		
		CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949		
Minimum excise duty adopted by the Council on 27-10-2003  (Dir. 2003/96/EC)		330 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)		
Country	National Currency	Excise duty  NatCurr    EUR		VAT %	Excise duty  NatCurr    EUR		VAT %	Excise duty  NatCurr    EUR		VAT %
IE	EUR	Carbon Component €89.66 Non-Carbon Component €425.72	515,38	23	Carbon Component €90.81 Non-Carbon Component €47.36	138,17	13,5	Carbon Component €90.81 Non-Carbon Component €47.36	138,17	13,5
IT	EUR		617,4	22		403,21	22		403,21	22
LT	EUR		372	21		21,14	21		21,14	21
LU	EUR	≤10 mg/kg sulfur (obligatory)	404,42	17		63,55	14		63,55	14
LV	EUR		414	21		60	21		60	21
MT	EUR		413,1	18		172,09	18		172,09	18
NL	EUR		521,68	21		521,68	21		521,68	21
PL	PLN	includes fuel tax	1.483,53    330,1502	23	232    51,6301	23	232    51,6301	23		
PT	EUR	ISP=343.15 CSR=111.0 CO2=59.20	513,35	23	ISP=330.0 CO2=59.20	389,2	13	ISP=330.0 CO2=59.20	389,2	13
RO	RON		1.674,55    343,5679	19	1.674,55    343,5679	19		1.674,55    343,5679	19	

		Gas oil											
		Propellant				Heating fuel for business use				Heating fuel for non-business use			
		CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949			
Minimum excise duty adopted by the Council on 27-10-2003  (Dir. 2003/96/EC)		330 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)				21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)				21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)			
Country	National Currency	Excise duty			VAT %	Excise duty			VAT %	Excise duty			VAT %
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
SE	SEK	Energy tax (2 478 SEK) + CO2 tax (2 262 SEK) = Environmental class 1.	4.740	452,0615	25	Reduced Energy tax(590.8 SEK). Business use = Heating purposes in the manufacturing process in industry + No CO2 tax is applied in the manufacturing process in industry within the Emission Trading Scheme.	590,8	56,3456	25	Energy tax (909 SEK) + CO2 tax (3 444 SEK).	4.353	415,1526	25
		Energy tax (2 797 SEK) + CO2 tax (2 262 SEK) = Environmental class 2.	5.059	482,485	25	Reduced Energy tax(590.8 SEK). Business use = Heating purposes in the manufacturing process in industry + CO2 tax (3 444 SEK).	4.034,8	384,8054	25				
		Energy tax (2 962 SEK) + CO2 tax (2 262 SEK) = Environmental class 3.	5.224	498,2213	25								
SI	EUR	Excise duty 387.67, 11.66 per 1000 liters strategic stockpile on gasoil used as propellant, 8.00 per 1000 liters surcharge on energy		463,94	22	Excise duty 157.50, 11.66 per 1000 liters strategic stockpile on gasoil used for heating purposes, 8.00 per 1000 liters Surcharge on		233,77	22	Excise duty 157.50, 11.66 per 1000 liters strategic stockpile on gasoil used for heating purposes, 8.00 per 1000 liters surcharge on energy		233,77	22

Gas oil							
Propellant				Heating fuel for business use		Heating fuel for non-business use	
CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949		CN 2710 1941 <u>to</u> 2710 1949	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		330 EUR per 1000 litres.		21 EUR per 1000 litres.		21 EUR per 1000 litres.	
		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)	
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EUR		NatCurr	EUR	
		end-use efficiency on gasoil used as propellant, 9.90 per 1000 liters surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration on gasoil used as propellant, 46.71 per 1000 liters CO2-tax.			energy end-use efficiency on gasoil used for heating purposes, 9.90 per 1000 liters surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration on gasoil used for heating purposes, 46.71 per 1000 liters CO2-tax.		
SK	EUR	products falling within CN codes 2710 19 43, 2710 19 46, 2710 19 47, 2710 19 48, 2710 20 11, 2710 20 16, 2710 20 19	368	20		368	20

## Gas Oil

Gas oil - Industrial/Commercial use (Art.8, except for agriculture)									
Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works			Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway		
CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.		21 EUR per 1000 litres.			21 EUR per 1000 litres.		
		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)			(Annex I of Directive 2003/96/EC)		
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR
AT	EUR		98	20	No reduction, rate depends on product mixture - see propellant categorie	397	20	No reduction, rate depends on product mixture - see propellant categorie	397
BE	EUR	sulfur content <= 10 mg/kg	22,8845	21	sulfur content <= 10 mg/kg	22,8845	21	sulfur content <= 10 mg/kg	22,8845
		sulfur content > 10 mg/kg	22,8845	21	sulfur content > 10 mg/kg	22,8845	21	sulfur content > 10 mg/kg	22,8845
BG	BGN	646	330,2996	20	646	330,2996	20	646	330,2996
CY	EUR		74,73	19		400	19		400
CZ	CZK	9.950	369,6411	21	9.950	369,6411	21	9.950	369,6411
DE	EUR	if used in a plant with an efficiency of at least 60 %, with a sulphur content not	61,35	19	Standard rate with a sulphur content not exceeding 10 mg/kg	470,4	19	if used for the transfer of freight in seaports, with a sulphur content not exceeding 50 mg/kg	61,35

Gas oil - Industrial/Commercial use (Art.8, except for agriculture)									
Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works				Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway	
CN 2710 1941 to 2710 1949				CN 2710 1941 to 2710 1949				CN 2710 1941 to 2710 1949	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.		21 EUR per 1000 litres.		21 EUR per 1000 litres.			
		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)			
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR
		exceeding 50 mg/kg							
		if used in a plant with an efficiency of at least 60 %, with a sulphur content exceeding 50 mg/kg		76,35	19	Standard rate with a sulphur content exceeding 10 mg/kg	485,7	19	if used for the transfer of freight in seaports, with a sulphur content exceeding 50 mg/kg
DK	DKK	Gas oil with 6.8% biodiesel: Energy tax (2 793 DKK) + CO2 tax (441 DKK)		3.234	434,5548	25	Gas oil with 6.8% biodiesel: Energy tax (2 793 DKK) + CO2 tax (441 DKK)	3.234	434,5548
EE	EUR			372	20		372	20	From 1st of July 2020 until 30th of April 2022 it's allowed to use marked gas oil in territory of oil shale minings for mining purposes.
EL	EUR	refund: -125 EUR/1,000 lt		285	24		410	24	refund: -125 EUR/1,000 lt

Gas oil - Industrial/Commercial use (Art.8, except for agriculture)									
Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works			Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway		
CN 2710 1941 to 2710 1949				CN 2710 1941 to 2710 1949			CN 2710 1941 to 2710 1949		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.		21 EUR per 1000 litres.		21 EUR per 1000 litres.			
		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)			
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR
ES	EUR		96,71	21		96,71	21		96,71
FI	EUR	The rate for most commonly used product, but there are several rates based on objective criteria depending on energy content and environmental performance of the fuel. See "General comments"	275,8	24	The rate for most commonly used product, but there are several rates based on objective criteria depending on energy content and environmental performance of the fuel. See "General comments"	275,8	24	The rate for most commonly used product, but there are several rates based on objective criteria depending on energy content and environmental performance of the fuel. See "General comments"	275,8
FR	EUR		182,2	20		182,2	20		182,2
HU	HUF	Via tax refund: refund of the difference between the normal rate and the reduced rate,	11.233 31,2123	27	If the world market price of crude oil is higher than 50 USD/barrel.(110,350 HUF excise duty + 3,883 HUF strategic stockpilling fee)	114.233 317,4109	27	If the world market price of crude oil is higher than 50 USD/barrel.(110,350 HUF excise duty + 3,883 HUF strategic stockpilling fee)	114.233 317,4109

Gas oil - Industrial/Commercial use (Art.8, except for agriculture)								
Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works			Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway	
CN 2710 1941 to 2710 1949				CN 2710 1941 to 2710 1949			CN 2710 1941 to 2710 1949	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)		21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)	
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %	
		NatCurr	EUR		NatCurr	EUR		
		if the world market price of crude oil is higher than 50 USD/barrel.						
		Via tax refund: refund of the difference between the normal rate and the reduced rate, if the world market price of crude oil is 50 USD/barrel or less.	21.233 58,9986	27	If the world market price of crude oil is 50 USD/barrel or less.(120,350 HUF excise duty + 3,883 HUF strategic stockpilling fee)stockpilling fee)	124.233 345,1971	27	If the world market price of crude oil is 50 USD/barrel or less.(120,350 HUF excise duty + 3,883 HUF strategic stockpilling fee)
IE	EUR	Carbon Component €90.81 Non-Carbon Component €47.36	138,17	13,5	Carbon Component €90.81 Non-Carbon Component €47.36	138,17	13,5	Carbon Component €90.81 Non-Carbon Component €47.36
IT	EUR		185,22	22		185,22	22	



		Gas oil - Industrial/Commercial use (Art.8, except for agriculture)									
		Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works				Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway	
		CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.				21 EUR per 1000 litres.				21 EUR per 1000 litres.	
		(Annex I of Directive 2003/96/EC)				(Annex I of Directive 2003/96/EC)				(Annex I of Directive 2003/96/EC)	
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		
LT	EUR		372			372	21		372	21	
LU	EUR		70,422	17		70,422	17		70,422	17	
LV	EUR	60 EUR for stationary motors located in free ports	414	21	60 EUR for plant and machinery located in free ports	414	21	60 EUR for vehicles not intended for use on public roads and located in free ports	414	21	
MT	EUR	na			na			na			
NL	EUR		521,68	21		521,68	21		521,68	21	
PL	PLN	includes fuel tax	1.483,53 330,1502	23	includes fuel tax	1.483,53 330,1502	23	includes fuel tax	1.483,53 330,1502	23	
PT	EUR	ISP=107.51 CO2=59.20	166,71	13	ISP=343.15 CSR=111.0 CO2=59.20	513,35	23	ISP=343.15 CSR=111.0 CO2=59.20	513,35	23	
RO	RON		1.674,55 343,5679	19		1.674,55 343,5679	19		1.674,55 343,5679	19	
SE	SEK	Reduced energy tax in the	590,8 56,3456	25	Energy tax (909 SEK) + CO2 tax (3 444 SEK).	4.353 415,1526	25	Energy tax (2 478 SEK) + CO2 tax (2 262 SEK) =	4.740 452,0615	25	

Gas oil - Industrial/Commercial use (Art.8, except for agriculture)							
Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works		Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway	
CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949		CN 2710 1941 <u>to</u> 2710 1949	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)		21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)		21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)	
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EUR		NatCurr	EUR	
		manufacturing process in industry and in agriculture, horticultural and piscicultural works and in forestry (590.8 SEK) + No CO2 tax is applied in the manufacturing process in industry within the Emission Trading Scheme.					Environmental class 1.
		Reduced energy tax in the manufacturing process in industry and in agriculture, horticultural and piscicultural works and in forestry (590.8 SEK) +	4.034,8      384,8054	25			Energy tax (2 797 SEK) + CO2 tax (2 262 SEK) = Environmental class 2.

Gas oil - Industrial/Commercial use (Art.8, except for agriculture)							
Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works		Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway	
CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949		CN 2710 1941 <u>to</u> 2710 1949	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)		21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)		21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)	
		Excise duty	VAT %	Excise duty	VAT %	Excise duty	VAT %
		NatCurr	EUR	NatCurr	EUR	NatCurr	EUR
		CO2 tax (3 444 SEK).					
						Energy tax (2 962 SEK) + CO2 tax (2 262 SEK) = Environmental class 3.	25
SI	EUR	Excise duty 193.84 11.66 per 1000 liters strategic stockpile on gasoil used as propellant, 8.00 per 1000 liters surcharge on energy end-use efficiency on gasoil used as propellant, 9.90 per 1000 liters surcharge for the promotion of electricity generation from renewable	270,11	22	Excise duty 193.84, 11.66 per 1000 liters strategic stockpile on gasoil used as propellant, 8.00 per 1000 liters surcharge on energy end-use efficiency on gasoil used as propellant, 9.90 per 1000 liters Surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration on gasoil used as propellant, 46.71 per 1000 liters CO2-tax.	270,11	22

Gas oil - Industrial/Commercial use (Art.8, except for agriculture)							
Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works		Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway	
CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949		CN 2710 1941 <u>to</u> 2710 1949	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.		21 EUR per 1000 litres.		21 EUR per 1000 litres.	
		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)	
Country	National Currency	Excise duty NatCurr      EUR	VAT %	Excise duty NatCurr      EUR	VAT %	Excise duty NatCurr      EUR	VAT %
		energy sources and high-efficiency cogeneration on gasoil used as propellant, 46.71 per 1000 liters CO2-tax.					
SK	EUR	products falling within CN codes 2710 19 43, 2710 19 46, 2710 19 47, 2710 19 48, 2710 20 11, 2710 20 16, 2710 20 19      368	20	products falling within CN codes 2710 19 43, 2710 19 46, 2710 19 47, 2710 19 48, 2710 20 11, 2710 20 16, 2710 20 19      368	20	products falling within CN codes 2710 19 43, 2710 19 46, 2710 19 47, 2710 19 48, 2710 20 11, 2710 20 16, 2710 20 19      368	20

# Gas Oil

Per 1000 litres		Gas oil - reduced rates applied in specific sectors									
		CN 2710 1941 <u>to</u> 2710 1949									
Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry			If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry			Article 15(1)(e): reduced rate applied for railways			
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	
		Nat Curr	EUR		Nat Curr	EUR		Nat Curr	EUR		
AT	EUR	No reduction, rate depends on product mixture - see propellant categorie		397	20	n/a		n/a			
BE	EUR	article 15(3) is used		0	21	0	21	0		21	
BG	BGN	646		330,2996	20						
CY	EUR	21		19				400		19	
CZ	CZK	partial tax refund - plant production, forestry, pisciculturalworks		6.570	244,0746	21	9.950	369,6411	21	9.950	369,6411
		partial tax refund - animal production		1.450	53,8673	21					
DE	EUR	with a sulphur content not exceeding 10 mg/kg		255,6	19	with a sulphur content not exceeding 50 mg/kg	46,01	19			
		with a sulphur content exceeding 10 mg/kg		270,9	19	with a sulphur content exceeding 50 mg/kg	61,01	19			
DK	DKK	Reduced Energy tax (44.69 DKK) + CO2 tax (441 DKK)		485,69	65,2625	25	Reduced Energy tax (36.03 DKK)	510,03	68,5331	25	Only CO2 tax 474 63,6917

Per 1000 litres

**Gas oil - reduced rates applied in specific sectors**CN 2710 1941 to 2710 1949

Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry		If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry		Article 15(1)(e): reduced rate applied for railways	
Country	National Currency	Excise duty Nat Curr EUR	VAT %	Excise duty Nat Curr EUR	VAT %	Excise duty Nat Curr EUR	VAT %
				+ CO2 tax (471 DKK)			
EE	EUR	Only for agriculture and fishery 100	20				
EL	EUR	410	24				
ES	EUR	96,71	21	96,71	21	0	21
FI	EUR	The rate for most commonly used product, but there are several rates based on objective criteria depending on energy content and environmental performance of the fuel. See "General comments" Agricultural and horticultural works are entitled to refund for the energy content tax, 103.3 (the effective rate after the refund: 172.5) 275,8	24	The rate for most commonly used product, but there are several rates based on objective criteria depending on energy content and environmental performance of the fuel. See "General comments" Agricultural and horticultural works are entitled to refund for the energy content tax, 103.3 (the effective rate 275,8	24	The rate for most commonly used product, but there are several rates based on objective criteria depending on energy content and environmental performance of the fuel. See "General comments" 275,8	24

Per 1000 litres

**Gas oil - reduced rates applied in specific sectors**CN 2710 1941 to 2710 1949

Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry		If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry		Article 15(1)(e): reduced rate applied for railways		
Country	National Currency	Excise duty Nat Curr      EUR	VAT %	Excise duty Nat Curr      EUR	VAT %	Excise duty Nat Curr      EUR	VAT %	
				after the refund: 172.5)				
FR	EUR	182,2	20	or 156.2€ when fuel used	182,2	20	188,2	20
HR	HRK			0      0	25	2.445      323,2844		
HU	HUF	Via tax refund: 23.746      65,9813 refund of the difference between the normal rate and the reduced rate.	27			Exemption via 0      0 tax refund.	27	
IE	EUR	Carbon Component€90.81 Non-Carbon Component €47.36	138,17	13,5	Horticultural use only	90,42	13,5	Carbon Component 138,17 €90.81 Non-Carbon Component €47.36
IT	EUR	The rate is indicative as Article 15(3) applies in this particular use.	135,82	10	135,82	10	185,22	22
LT	EUR	60	21					
LU	EUR	n/a	0	17	0	17	0	17
LV	EUR	62,1	21					
MT	EUR	na		na		na		
NL	EUR	521,68	21	521,68	21	521,68	21	
PL	PLN	includes fuel tax 1.483,53      330,1502	23					

Per 1000 litres

## Gas oil - reduced rates applied in specific sectors

CN 2710 1941 to 2710 1949

Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry		If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry		Article 15(1)(e): reduced rate applied for railways	
Country	National Currency	Excise duty Nat Curr EUR	VAT %	Excise duty Nat Curr EUR	VAT %	Excise duty Nat Curr EUR	VAT %
PT	EUR	ISP=107.51 CO2=59.20 166,71	13			ISP=107.51 CO2=59.20 166,71	13
RO	RON	102,354 21	19	1.674,55 343,5679	19	1.674,55 343,5679	19
SE	SEK	Energy tax (2 478 SEK) + Reduced CO2 tax (332 SEK) = Environmental class 1. 2.810 267,9942	25	Reduced Energy tax (590.8 SEK) + CO2 tax (3 444 SEK) = Heating purposes. 4.034,8 384,8054	25	0 0	
		Reduced energy tax (2 797 SEK) + Reduced CO2 tax (332 SEK) = Environmental class 2. 3.129 298,4178	25				
		Reduced energy tax (2 962 SEK) + Reduced CO2 tax (332 SEK) = Environmental class 3. 3.294 314,1541	25				
SI	EUR	Excise duty 116.30, 11.66 per 1000 liters strategic stockpile on gasoil used as propellant, 8.00 per 1000 liters surcharge on energy end-use efficiency on gasoil used as 192,57	22				



Per 1000 litres

**Gas oil - reduced rates applied in specific sectors**CN 2710 1941 to 2710 1949

Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry		If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry		Article 15(1)(e): reduced rate applied for railways	
Country	National Currency	Excise duty Nat Curr      EUR	VAT %	Excise duty Nat Curr      EUR	VAT %	Excise duty Nat Curr      EUR	VAT %
		propellant, 9.90 per 1000 liters surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration on gasoil used as propellant, 46.71 per 1000 liters CO2-tax.					
SK	EUR	products falling within CN codes 2710 19 43, 2710 19 46, 2710 19 47, 2710 19 48, 2710 20 11, 2710 20 16, 2710 20 19	368	20	products falling within CN codes 2710 19 43, 2710 19 46, 2710 19 47, 2710 19 48, 2710 20 11, 2710 20 16, 2710 20 19	368	20

## Gas Oil

Per 1000 litres		Gas oil reduced rates applied in specific sectors			
		CN 2710 1941 <u>to</u> 2710 1949			
Reduced tax rates applied according to Directive 2003/96/EC		Article 5: differentiated rates for local public passenger transport (including taxis), waste collection, armed forces and public administration, disabled people, ambulances		Article 7(2): commercial gas oil used as propellant	
Country	National Currency	Excise duty Nat Curr EUR	VAT %	Excise duty Nat Curr EUR	VAT %
AT	EUR	n/a		n/a	
BE	EUR	sulfur content <= 10 mg/kg and only for taxis and disabled people 352,5428	21	sulfur content <= 10 mg/kg 352,5428	21
CY	EUR	400	19	400	19
CZ	CZK	9.950 369,6411	21	9.950 369,6411	21
DE	EUR	if used for local public passenger transport, with a sulphur content not exceeding 10 mg/kg 416,38	19		
		if used for local public passenger transport, with a sulphur content exceeding 10 mg/kg 431,68	19		
DK	DKK	N.a.	25	N.a.	25
ES	EUR	379	21	379	21
FI	EUR	No special rates for these uses. The average rate of all fossil and corresponding bio fuels using volumes in 2020 and rates in 2021 (in previous versions: the highest 513	24	No special rate for commercial gas oil. The average rate of all fossil and corresponding bio fuels using volumes in 2020 and rates in 2021 (in previous versions: the highest possible rate for fossil fuel component) 513	24

Per 1000 litres		Gas oil reduced rates applied in specific sectors			
		CN 2710 1941 <u>to</u> 2710 1949			
Reduced tax rates applied according to Directive 2003/96/EC		Article 5: differentiated rates for local public passenger transport (including taxis), waste collection, armed forces and public administration, disabled people, ambulances		Article 7(2): commercial gas oil used as propellant	
Country	National Currency	Excise duty Nat Curr EUR	VAT %	Excise duty Nat Curr EUR	VAT %
		possible rate for fossil fuel component) There are several rates based on objective criteria depending on energy content and environmental performance of the fuel. See "General comments"		There are several rates based on objective criteria depending on energy content and environmental performance of the fuel. See "General comments"	
FR	EUR	taxis, busses and road transportation can benefit from a refund		182,2	20
HR	HRK			2.445 323,2844	
HU	HUF	If the world market price of crude oil is higher than 50 USD/barrel.(110,350 HUF excise duty + 3,883 HUF strategic stockpilling fee)	27	Via tax refund: refund of the difference between the normal rate and the reduced rate. 110.733 307,6857	27
		If the world market price of crude oil is 50 USD/barrel or less.(120,350 HUF excise duty + 3,883 HUF strategic stockpilling fee)	27		
IE	EUR			The Diesel Rebate Scheme provides a marginal rate of compensation to qualifying	23

Per 1000 litres		Gas oil reduced rates applied in specific sectors				
		CN 2710 1941 <u>to</u> 2710 1949				
Reduced tax rates applied according to Directive 2003/96/EC		Article 5: differentiated rates for local public passenger transport (including taxis), waste collection, armed forces and public administration, disabled people, ambulances		Article 7(2): commercial gas oil used as propellant		
Country	National Currency	Excise duty  Nat Curr                      EUR	VAT %	Excise duty  Nat Curr                      EUR	VAT %	
				transport operators, of 30% of the excise paid when the average price of auto diesel is over €1.00 per litre (VAT exclusive). The marginal rate of compensation doubles when the average price of auto diesel is over €1.07 per litre (VAT exclusive). The maximum rate of rebate of 7.5 cents per litre arises when the average price of auto diesel reaches €1.16 per litre (VAT exclusive) or higher.		
IT	EUR	Local public passenger transport.	403,22	22	403,22	22
		Taxis (the refund is reduced by 15%. The resulting amount is reduced by an additional 49.41%.	330	22		
		Ambulances.	330	22		
		Gas oil used as propellant by armed forces.	330	22		
		Gas oil used as heating fuel by armed forces.	21	22		
LU	EUR	no differentiated rates applied, n/a	404,42	17	n/a	

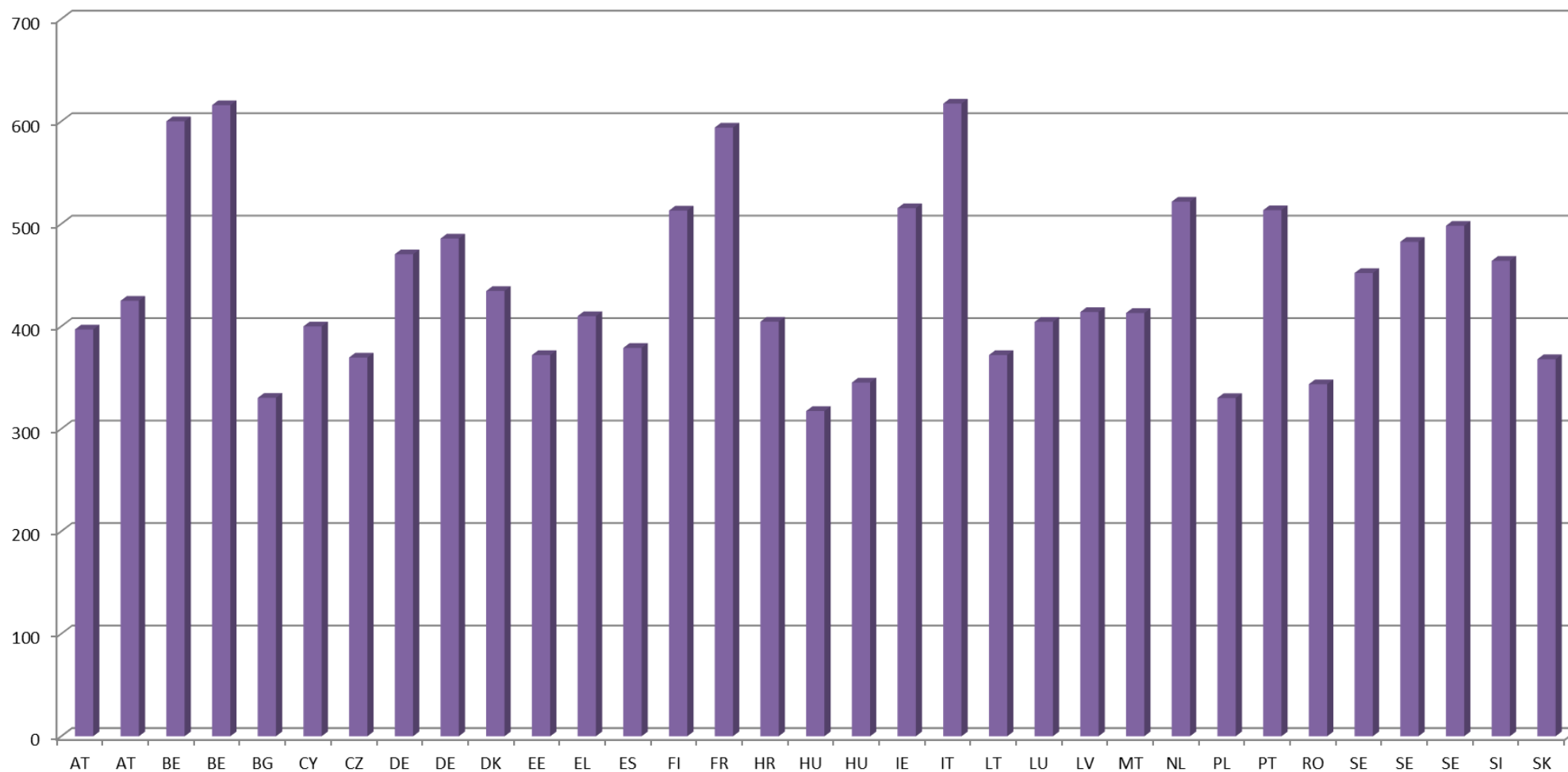
Per 1000 litres		Gas oil reduced rates applied in specific sectors			
		CN 2710 1941 <u>to</u> 2710 1949			
Reduced tax rates applied according to Directive 2003/96/EC		Article 5: differentiated rates for local public passenger transport (including taxis), waste collection, armed forces and public administration, disabled people, ambulances		Article 7(2): commercial gas oil used as propellant	
Country	National Currency	Excise duty Nat Curr EUR	VAT %	Excise duty Nat Curr EUR	VAT %
MT	EUR	na		413,1	18
NL	EUR	521,68	21	521,68	21
PT	EUR			In force from 2017.01.01. Refund of the difference between the national and the EC minimum levels of taxation on gas oil. Applied for the carriage of goods for hire or reward, by motor vehicles or articulated vehicle combinations intended exclusively for the carriage of goods by road and with a permissible gross laden weight of not less than 35 tonnes. ISP=343.15 CSR=111.0 CO2=59.20 513,35	23
RO	RON	1.674,55 343,5679	19	1.674,55 343,5679	19
SI	EUR			Excise duty 330.00, 11.66 per 1000 liters strategic stockpile on gasoil used as propellant, 8.00 per 1000 liters Surcharge on energy end-use efficiency on gasoil used as propellant, 9.90 per 1000 liters Surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration on gasoil used as propellant, 406,27	22

Per 1000 litres		Gas oil reduced rates applied in specific sectors			
		CN 2710 1941 <u>to</u> 2710 1949			
Reduced tax rates applied according to Directive 2003/96/EC		Article 5: differentiated rates for local public passenger transport (including taxis), waste collection, armed forces and public administration, disabled people, ambulances		Article 7(2): commercial gas oil used as propellant	
Country	National Currency	Excise duty Nat Curr                      EUR	VAT %	Excise duty Nat Curr                      EUR	VAT %
				46.71 per 1000 liters CO2-tax.	
SK	EUR	368	20	368	20

Values in EUR at 01/10/2020

## Gas Oil (propellant)

Situation as at 01/07/2021

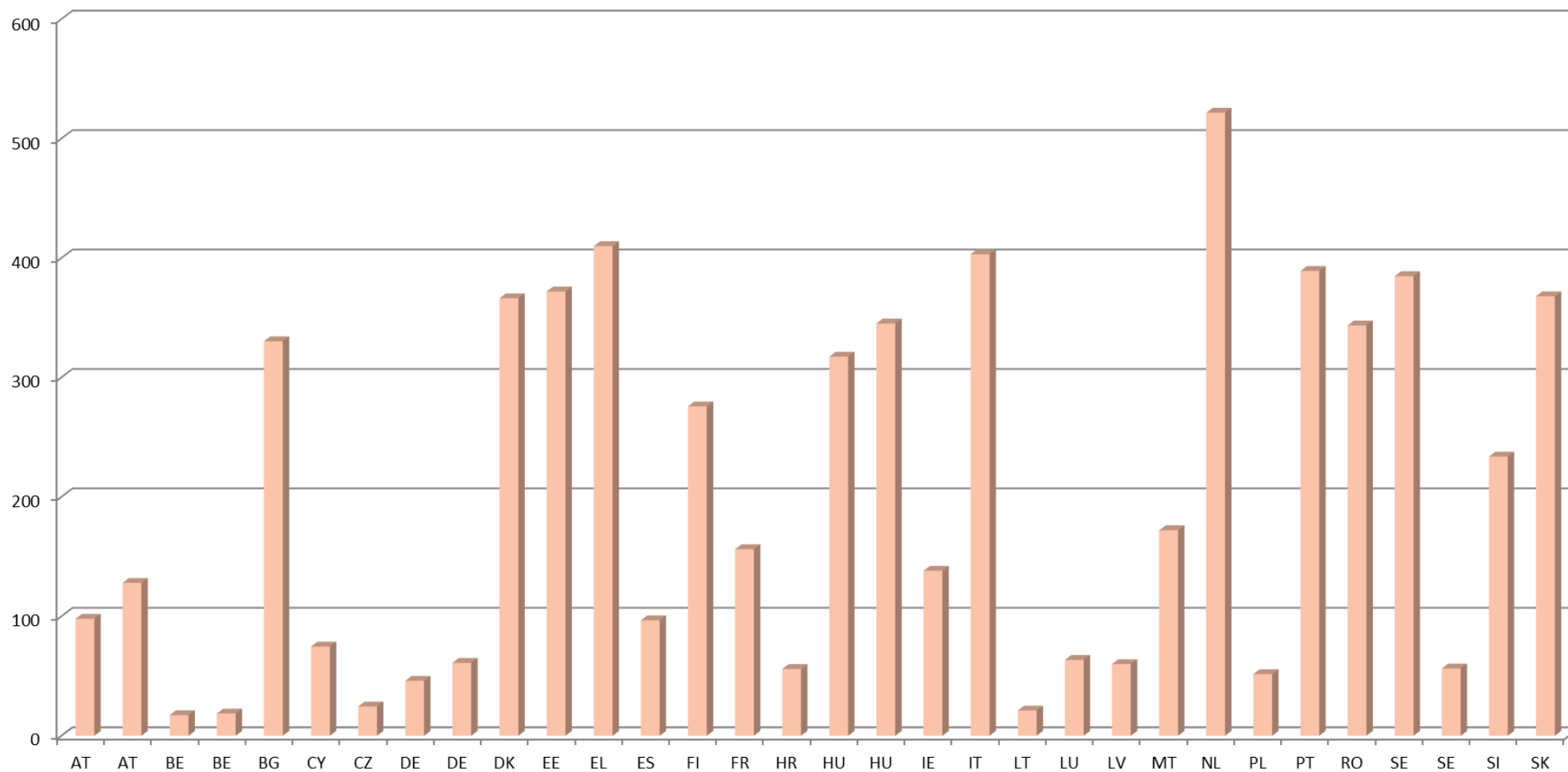


Minimum Excise Duty: 330 EUR per 1000 litres

Values in EUR at 01/10/2020

## Gas Oil (heating "business use")

Situation as at 01/07/2021



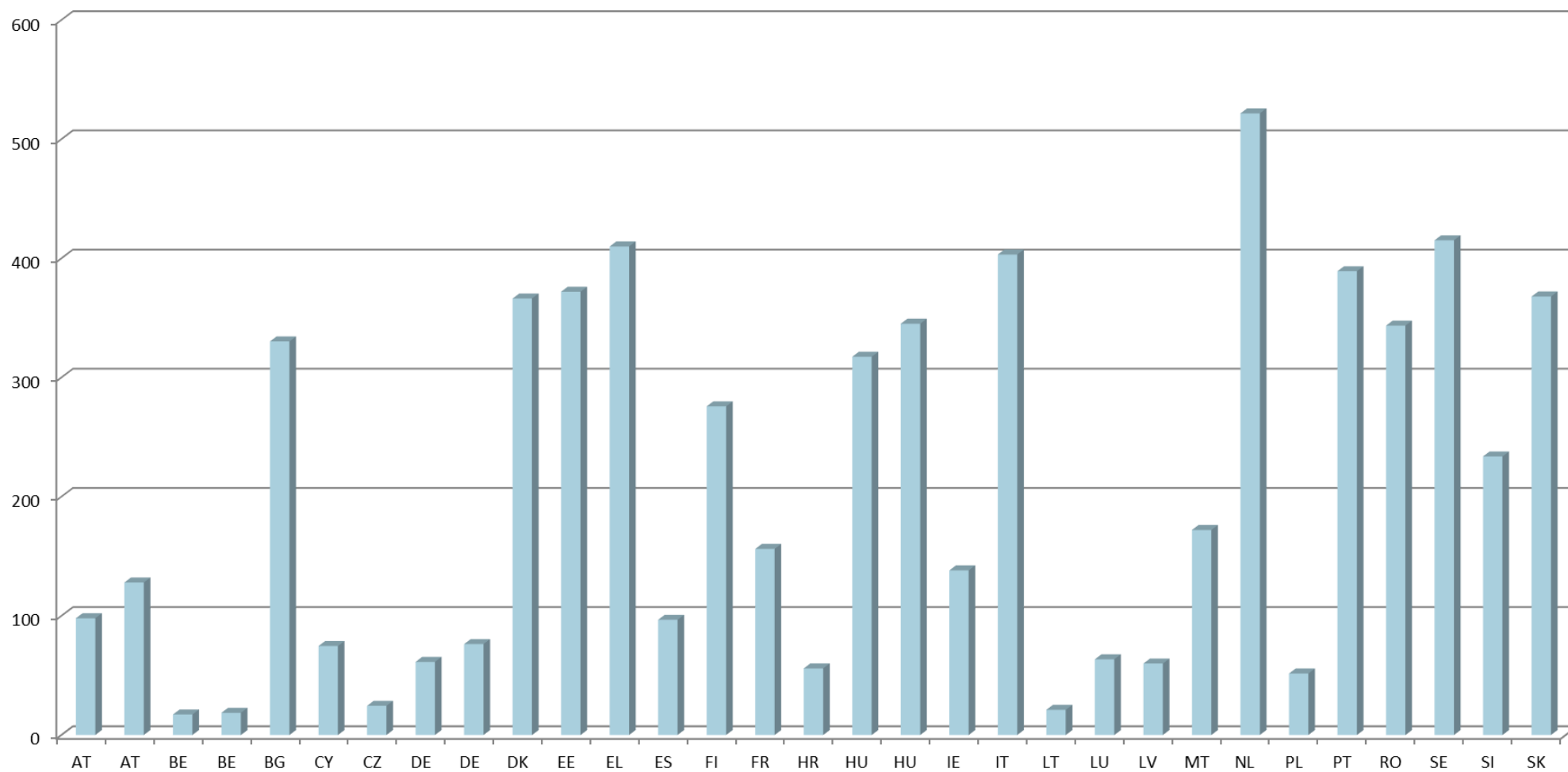
Minimum Excise Duty: 21 EUR per 1000 litres



Values in EUR at 01/10/2020

## Gas Oil (heating "non-business use")

Situation as at 01/07/2021



Minimum Excise Duty: 21 EUR per 1000 litres

### ***Gas Oil Additional comments***

**IMPORTANT AND GENERAL REMARK** For further and complete details concerning the transitional periods and derogations from excise duty for each country and energy product, go through these links to consult the Council Directives 2003/96/EC, 2004/74/EC and 2004/75/EC (*links go to page 3*).

# KEROSENE

		Kerosene											
		Propellant				Heating fuel for business use				Heating fuel for non-business use			
		CN 2710 1921, 2710 1925				CN 2710 1921, 2710 1925				CN 2710 1921_2710 1925			
Minimum excise duty adopted by the Council on 27-10-2003  (Dir. 2003/96/EC)		330 EUR per 1000 litres.				0 EUR per 1000 litres.				0 EUR per 1000 litres.			
		(Annex I of Directive 2003/96/EC)				(Annex I of Directive 2003/96/EC)				(Annex I of Directive 2003/96/EC)			
Country	National Currency	Excise duty			VAT %	Excise duty			VAT %	Excise duty			VAT %
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
AT	EUR		397		20		397		20		397		20
BE	EUR		632,5307		21		19,558		21		19,558		21
BG	BGN		646	330,2996	20		646	330,2996	20		646	330,2996	20
CY	EUR		400		19		74,73		19		74,73		19
CZ	CZK		9.950	369,6411	21		9.950	369,6411	21		9.950	369,6411	21
DE	EUR		654,5		19		46,01		19		61,35		19
DK	DKK	Energy tax (3 147 DKK) + CO2 tax (474 DKK)	3.621	486,5562	25	Energy tax (2 252 DKK) + CO2 tax (474 DKK)	2.726	366,2945	25	Energy tax (2 252 DKK) + CO2 tax (474 DKK)	2.726	366,2945	25
EE	EUR		330,1		20		330,1		20		330,1		20
EL	EUR		410		24	A winter period is defined (from 15 October to 30 April	410		24	A winter period is defined (from 15 October to 30 April	410		24

Kerosene											
Propellant				Heating fuel for business use				Heating fuel for non-business use			
CN 2710 1921, 2710 1925				CN 2710 1921, 2710 1925				CN 2710 1921, 2710 1925			
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		330 EUR per 1000 litres.		0 EUR per 1000 litres.		0 EUR per 1000 litres.		0 EUR per 1000 litres.			
		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)			
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		
					each year) during which a reduced rate of 280Eur/1,000 It is applied.			each year) during which a reduced rate of 280Eur/1,000 It is applied.			
ES	EUR		378	21		78,71	21		78,71		21
FI	EUR		811,7	24		811,7	24		811,7		24
FR	EUR		397,9	20		152,5	20		152,5		20
HR	HRK	2.660	351,7123	25	1.752	231,6541	25	1.752	231,6541		25
HU	HUF	If the world market price of crude oil is higher than 50 USD/barrel.(124,200 HUF excise duty + 2,232 HUF strategic stockpilling fee)	126.432	351,3073	27	If the world market price of crude oil is higher than 50 USD/barrel.(124,200 HUF excise duty + 2,232 HUF strategic stockpilling fee)	126.432	351,3073	27	If the world market price of crude oil is higher than 50 USD/barrel.(124,200 HUF excise duty + 2,232 HUF strategic stockpilling fee)	27
		If the world market price of crude oil is 50 USD/barrel or less. (129,200 HUF excise duty + 2,232 HUF strategic stockpilling fee)	131.432	365,2005	27	If the world market price of crude oil is 50 USD/barrel or less. (129,200 HUF excise duty + 2,232 HUF strategic stockpilling fee)	131.432	365,2005	27	If the world market price of crude oil is 50 USD/barrel or less. (129,200 HUF excise duty + 2,232 HUF strategic stockpilling fee)	27

		Kerosene									
		Propellant			Heating fuel for business use			Heating fuel for non-business use			
		CN 2710 1921, 2710 1925			CN 2710 1921, 2710 1925			CN 2710 1921_2710 1925			
Minimum excise duty adopted by the Council on 27-10-2003  (Dir. 2003/96/EC)		330 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)			0 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)			0 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)			
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		
IE	EUR	Carbon Component €89.66 Non-Carbon Component €425.72	515,38	13,5	Carbon component only	84,84	13,5	Carbon component only	84,84	13,5	
IT	EUR		337,49	22		337,49	22		337,49	22	
LT	EUR		330,17	21		330,17	21		330,17	21	
LU	EUR		378,51	17		58,51	14		58,51	14	
LV	EUR		414	21		60	21		60	21	
MT	EUR		412,4	18	na			na			
NL	EUR		521,68	21		521,68	21		521,68	21	
PL	PLN	CN27101925 (includes fuel tax )	1.976,64 439,8887	23	CN27101921 232	51,6301	23	CN27101921 232	51,6301	23	
		CN27101921 (includes fuel tax)	1.603,41 356,8288	23	CN27101925 1.822	405,4746	23	CN27101925 1.822	405,4746	23	
PT	EUR	ISP=337.59 CO2=58.69	396,28	23	ISP=337.59 CO2=58.69	396,28	23	ISP=337.59 CO2=58.69	396,28	23	

		Kerosene											
		Propellant				Heating fuel for business use				Heating fuel for non-business use			
		CN 2710 1921, 2710 1925				CN 2710 1921, 2710 1925				CN 2710 1921_2710 1925			
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		330 EUR per 1000 litres.				0 EUR per 1000 litres.				0 EUR per 1000 litres.			
		(Annex I of Directive 2003/96/EC)				(Annex I of Directive 2003/96/EC)				(Annex I of Directive 2003/96/EC)			
Country	National Currency	Excise duty			VAT %	Excise duty			VAT %	Excise duty			VAT %
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
RO	RON	2.330,55	478,1596	19		1.964,7	403,0981	19		1.964,7	403,0981	19	
SE	SEK	Energy tax (2 478 SEK) + CO2 tax (2 262 SEK) = Environmental class 1.	4.707	448,9142	25	Reduced Energy tax(590.8 SEK). Business use = Heating purposes in the manufacturing process in industry + No CO2 tax is applied in the manufacturing process in industry within the Emission Trading Scheme.	590,8	56,3456	25	Energy tax (909 SEK) + CO2 tax (3 444 SEK).	4.353	415,1526	25
		Energy tax (2 797 SEK) + CO2 tax (2 262 SEK) = Environmental class 2.	5.059	482,485	25	Reduced Energy tax(590.8 SEK). Business use = Heating purposes in the manufacturing process in industry + CO2 tax (3 444 SEK).	4.034,8	384,8054	25				
		Energy tax (2 962 SEK) + CO2 tax (2 262 SEK) = Environmental class 3.	5.224	498,2213	25								
SI	EUR	Excise duty 330.00, 9.13 per 1000 liters surcharge for the promotion of		382,38	22	Excise duty 21.00, 9.13 per 1000 liters surcharge for the promotion of		73,38	22	Excise duty 21.00, 9.13 per 1000 liters surcharge for the promotion of		73,38	22

		Kerosene					
		Propellant		Heating fuel for business use		Heating fuel for non-business use	
		CN 2710 1921, 2710 1925		CN 2710 1921, 2710 1925		CN 2710 1921_2710 1925	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		330 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)		0 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)		0 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)	
Country	National Currency	Excise duty  NatCurr    EUR	VAT %	Excise duty  NatCurr    EUR	VAT %	Excise duty  NatCurr    EUR	VAT %
		electricity generation from renewable energy sources and high-efficiency cogeneration, 43.25 per 1000 liters CO2-tax.		electricity generation from renewable energy sources and high-efficiency cogeneration, 43.25 per 1000 liters CO2-tax.		electricity generation from renewable energy sources and high-efficiency cogeneration, 43.25 per 1000 liters CO2-tax.	
SK	EUR	481,31	20	481,31	20	481,31	20

## Kerosene

Kerosene - Industrial/Commercial use (Art.8, except for agriculture)								
Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works			Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway	
CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.		21 EUR per 1000 litres.		21 EUR per 1000 litres.		
		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %	
		NatCurr	EUR		NatCurr	EUR		
AT	EUR		397	20		397	20	
BE	EUR		22,8845	21		22,8845	21	
BG	BGN	646	330,2996	20	646	330,2996	20	
CY	EUR		74,73	19		400	19	
CZ	CZK	9.950	369,6411	21	9.950	369,6411	21	
DE	EUR	if used in a plant with an efficiency of at least 60 %		61,35	19	Standard rate	654,5	19
DK	DKK	Energy tax (3 147 DKK) + CO2 tax (474 DKK)		3.621 486,5562	25	Energy tax (3 147 DKK) + CO2 tax (474 DKK)		3.621 486,5562 25
EE	EUR		330,1	20		330,1	20	



Kerosene - Industrial/Commercial use (Art.8, except for agriculture)										
Article 8(2)(b): stationary motors					Article 8(2)(c): plant and machinery used in construction, civil engineering and public works			Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway		
CN 2710 1941 to 2710 1949					CN 2710 1941 to 2710 1949			CN 2710 1941 to 2710 1949		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.			21 EUR per 1000 litres.			21 EUR per 1000 litres.		
		(Annex I of Directive 2003/96/EC)			(Annex I of Directive 2003/96/EC)			(Annex I of Directive 2003/96/EC)		
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
EL	EUR		410	24		410	24		410	24
ES	EUR		378	21		378	21		378	21
FI	EUR		811,7	24		811,7	24		811,7	24
FR	EUR	n.a.	397,9		n.a.	397,9		n.a.	397,9	
HU	HUF	If the world market price of crude oil is higher than 50 USD/barrel.(124,200 HUF excise duty + 2,232 HUF strategic stockpilling fee)	126.432 351,3073	27	If the world market price of crude oil is higher than 50 USD/barrel.(124,200 HUF excise duty + 2,232 HUF strategic stockpilling fee)	126.432 351,3073	27	If the world market price of crude oil is higher than 50 USD/barrel.(124,200 HUF excise duty + 2,232 HUF strategic stockpilling fee)	126.432 351,3073	27
		If the world market price of crude oil is 50 USD/barrel or less. (129,200 HUF excise duty + 2,232 HUF strategic stockpilling fee)	131.432 365,2005	27	If the world market price of crude oil is 50 USD/barrel or less. (129,200 HUF excise duty + 2,232 HUF strategic stockpilling fee)	131.432 365,2005	27	If the world market price of crude oil is 50 USD/barrel or less. (129,200 HUF excise duty + 2,232 HUF strategic stockpilling fee)	131.432 365,2005	27
IE	EUR	Carbon Component only	84,84	23	Carbon component only	84,84	23	Carbon component only	84,84	23

		Kerosene - Industrial/Commercial use (Art.8, except for agriculture)									
		Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works				Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway	
		CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.				21 EUR per 1000 litres.				21 EUR per 1000 litres.	
		(Annex I of Directive 2003/96/EC)				(Annex I of Directive 2003/96/EC)				(Annex I of Directive 2003/96/EC)	
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		
IT	EUR	The rate is indicative as the product is not used in this particular use.	337,49	22	The rate is indicative as the product is not used in this particular use.	337,49	22	The rate is indicative as the product is not used in this particular use.	337,49	22	
LT	EUR		330,17	21		330,17	21		330,17	21	
LU	EUR		69,512	17		69,512	17		69,512	17	
LV	EUR	60 EUR for stationary motors located in free ports	414	21	60 EUR for plant and machinery located in free ports	414	21	60 EUR for vehicles not intended for use on public roads and located in free ports	414	21	
MT	EUR	na			na			na			
NL	EUR		521,68	21		521,68	21		521,68	21	
PL	PLN	CN27101921 (includes fuel tax)	1.976,64 439,8887	23	CN27101921 (includes fuel tax)	1.976,64 439,8887	23	CN27101921 (includes fuel tax)	1.976,64 439,8887	23	
PT	EUR	ISP=113.18 CO2=58.69	171,87	13	ISP=337.59 CO2=58.69	396,28	23	ISP=337.59 CO2=58.69	396,28	23	
RO	RON		2.330,55 478,1596	19		2.330,55 478,1596	19		2.330,55 478,1596	19	

		Kerosene - Industrial/Commercial use (Art.8, except for agriculture)											
		Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works				Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway			
		CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949			
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)				21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)				21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)			
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %			
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR				
SE	SEK	Reduced energy tax in the manufacturing process in industry and in agriculture, horticultural and piscicultural works and in forestry (590.8 SEK) + No CO2 tax is applied in the manufacturing process in industry within the Emission Trading Scheme.	590,8	56,3456	25	Energy tax (909 SEK) + CO2 tax (3 444 SEK).	4.353	415,1526	25	Energy tax (2478 SEK) + CO2 tax (2 262 SEK) = Environmental class 1.	4.740	452,0615	25
		Reduced energy tax in the manufacturing process in industry and in agriculture, horticultural and piscicultural works and in forestry (590.8 SEK) + CO2 tax (3 444 SEK).	4.034,8	384,8054	25				Energy tax (2 797 SEK) + CO2 tax (2 262 SEK) = Environmental class 2.	5.059	482,485	25	
								Energy tax (2 962 SEK) + CO2 tax (2 262 SEK) = Environmental class 3.	5.224	498,2213	25		
SI	EUR	Excise duty 193.84, 9.13 per 1000 liters surcharge for the	246,22	22	Excise duty 193.84, 9.13 per 1000 liters surcharge for the	246,22	22	Excise duty 193.84, 9.13 per 1000 liters surcharge for the	246,22	22			

Kerosene - Industrial/Commercial use (Art.8, except for agriculture)							
Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works		Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway	
CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949		CN 2710 1941 <u>to</u> 2710 1949	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.		21 EUR per 1000 litres.		21 EUR per 1000 litres.	
		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)	
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EUR		NatCurr	EUR	
		promotion of electricity generation from renewable energy sources and high-efficiency cogeneration, 44.25 per 1000 liters CO2-tax.			promotion of electricity generation from renewable energy sources and high-efficiency cogeneration, 43.25 per 1000 liters CO2-tax.		
SK	EUR	481,31		20	481,31		20

## Kerosene

Per 1000 litres		Kerosene reduced rates applied in specific sectors					
		CN 2710 1921, CN 2710 1925					
Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry			If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry		
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %
		Nat Curr	EUR		Nat Curr	EUR	
AT	EUR		397	20	n/a		
BE	EUR	article 15(3) is used	0	21		0	21
BG	BGN	646	330,2996	20			
CY	EUR		21	19			
CZ	CZK	partial tax refund - plant production, forestry, pisciculturalworks	6.570 244,0746	21	9.950	369,6411	21
		partial tax refund - animal production	1.450 53,8673	21			
DE	EUR	Standard rate	654,5	19			
DK	DKK	Reduced Energy tax (50.4 DKK) + CO2 tax (474 DKK)	524,4 70,464	25	Reduced Energy tax (36 DKK) + CO2 tax (474 DKK)	510 68,529	25
EE	EUR		330,1	20			
EL	EUR		410	24			
ES	EUR		378	21		378	21
FI	EUR		811,7	24		811,7	24
FR	EUR		397,9		n.a.	397,9	
HR	HRK	2.660	351,7123	25			
HU	HUF	If the world market price of crude oil is higher than 50 USD/barrel.(124,200 HUF excise duty +	126.432 351,3073	27	If the world market price of crude oil is higher than 50 USD/barrel.(124,200 HUF excise duty + 2,232 HUF strategic stockpilling fee)	126.432 351,3073	27

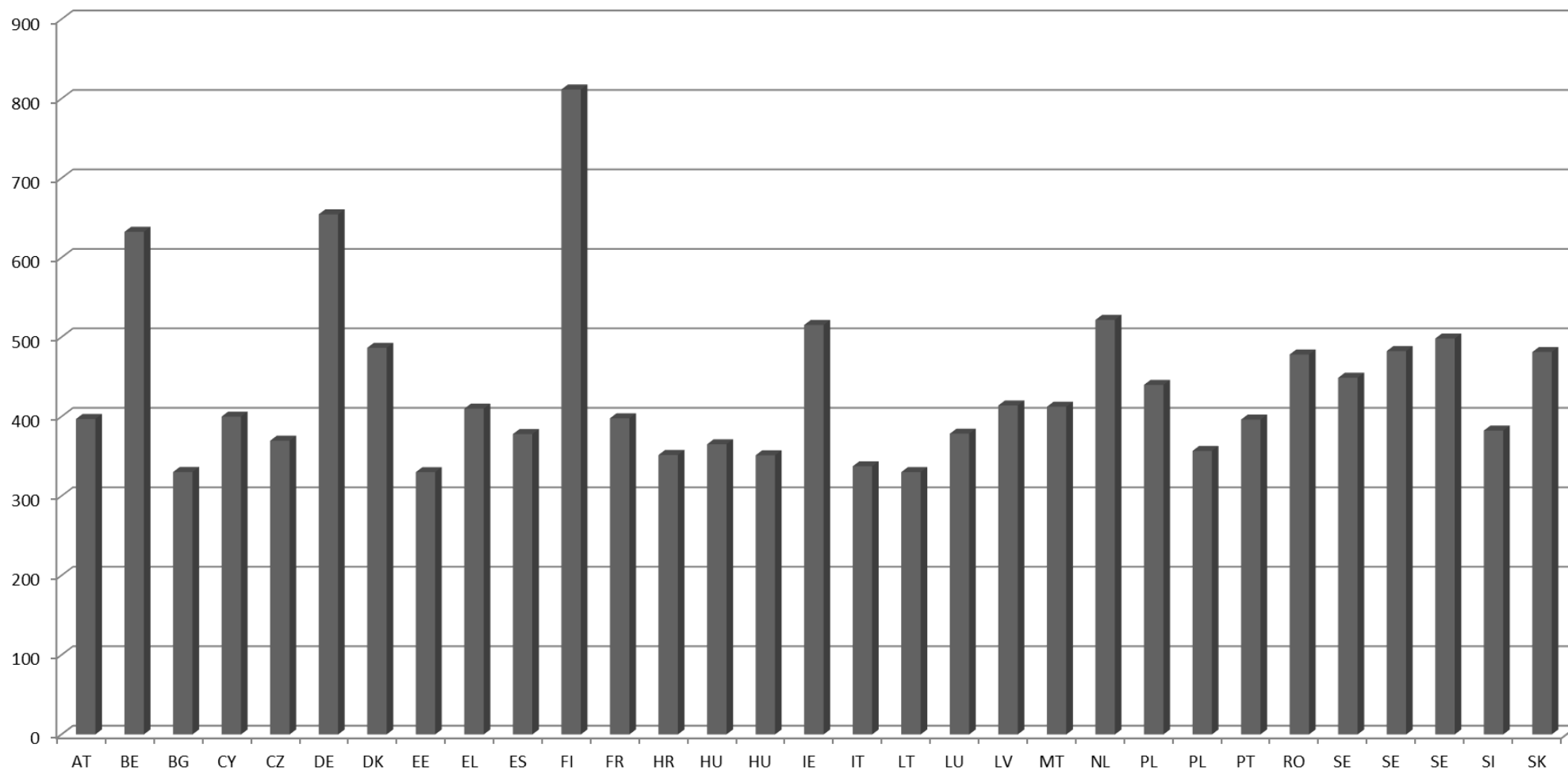
Per 1000 litres		Kerosene reduced rates applied in specific sectors					
		CN 2710 1921, CN 2710 1925					
Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry			If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry		
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %
		Nat Curr	EUR		Nat Curr	EUR	
		2,232 HUF strategic stockpiling fee)					
		If the world market price of crude oil is 50 USD/barrel or less. (129,200 HUF excise duty + 2,232 HUF strategic stockpiling fee)	131.432 365,2005	27	If the world market price of crude oil is 50 USD/barrel or less. (129,200 HUF excise duty + 2,232 HUF strategic stockpiling fee)	131.432 365,2005	27
IE	EUR	Carbon Component only		84,84	13,5		
IT	EUR	The rate is indicative as the product is not used in this particular use.		337,49	22		
LT	EUR			330,17	21		
LU	EUR			69,512	17	0	17
LV	EUR			414	21		
MT	EUR	na			na		
NL	EUR			521,68	21	521,68	21
PL	PLN	CN27101921 (includes fuel tax)	1.976,64 439,8887	23			
PT	EUR	ISP=113.18 CO2=58.69		171,87	13		
RO	RON			2.330,55 478,1596	19	2.330,55 478,1596	19
SE	SEK	Energy tax (2 478 SEK) + Reduced CO2 tax (332 SEK)	2.810 267,9942	25	Reduced Energy tax (590.8 SEK) +CO2 tax (3 444 SEK) = Heating purposes.	4.034,8 384,8054	25

Per 1000 litres		Kerosene reduced rates applied in specific sectors			
		CN 2710 1921, CN 2710 1925			
Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry		If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry	
Country	National Currency	Excise duty Nat Curr                      EUR	VAT %	Excise duty Nat Curr                      EUR	VAT %
		= Environmental class 1.			
		Reduced energy tax                      3.129                      298,4178 (2 797 SEK) + Reduced CO2 tax (332 SEK) = Environmental class 2.	25		
		Reduced energy tax                      3.294                      314,1541 (2 962 SEK) + Reduced CO2 tax (332 SEK) = Environmental class 3.	25		
SI	EUR	Excise duty 116.30, 9.13 per 1000 liters surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration, 43.25 per 1000 liters CO2- tax.	22		
SK	EUR		20	481,31	20

Values in EUR at 01/10/2020

## Kerosene (propellant)

Situation as at 01/07/2021



Minimum Excise Duty: 330 EUR per 1000 litres



# HEAVY FUEL OIL

		Heavy fuel oil					
		Heating fuel for business use			Heating fuel for non-business use		
		CN 2710 1961 <u>to</u> CN 2710 1969			CN 2710 1961 <u>to</u> CN 2710 1969		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		15 EUR per 1000 kg (Annex I of Directive 2003/96/EC)			15 EUR per 1000 kg (Annex I of Directive 2003/96/EC)		
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %
		Nat Curr	EUR		Nat Curr	EUR	
AT	EUR		60	20		60	20
BE	EUR	for the production of electricity	16,346	21		16,346	21
		other use than for the production of electricity	16,346	21			
BG	BGN	400	204,5199	20	400	204,5199	20
CY	EUR		15	19		15	19
CZ	CZK	472	17,5347	21	472	17,5347	21
DE	EUR		25	19		25	19
DK	DKK	Energy tax (2 552 DKK) + CO2 tax (565 DKK)	3.117 418,8334	25	Energy tax (2 552 DKK) + CO2 tax (565 DKK)	3.117 418,8334	25
EE	EUR		58	20		58	20
		Density on 15 °C is below 900 kg/m3, viscosity on 40°C is smaller 5mm2/s and sulfur content is below 0.5 mass%	422	20	Density on 15 °C is below 900 kg/m3, viscosity on 40°C is smaller 5mm2/s and sulfur content is below 0.5 mass%	422	20
EL	EUR		38	24		38	24
ES	EUR		17	21		17	21
FI	EUR		305,4	24		305,4	24
FR	EUR	idem	139,5	20	idem	139,5	20
HR	HRK	160	21,1556	25	160	21,1556	25
HU	HUF	HUF 4,655 + 2,303 HUF strategic stockpiling fee	6.958 19,3337	27	HUF 4,655 + 2,303 HUF strategic stockpiling fee	6.958 19,3337	27
IE	EUR	Carbon Component €104.99. Non-Carbon Component €15.03	120,02	13,5	Carbon Component €104.99 Non-Carbon Component €15.03	120,02	13,5

		Heavy fuel oil								
		Heating fuel for business use			Heating fuel for non-business use					
		CN 2710 1961 <u>to</u> CN 2710 1969			CN 2710 1961 <u>to</u> CN 2710 1969					
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		15 EUR per 1000 kg  (Annex I of Directive 2003/96/EC)			15 EUR per 1000 kg  (Annex I of Directive 2003/96/EC)					
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %			
		Nat Curr	EUR		Nat Curr	EUR				
IT	EUR	With a sulphur content <1%.		31,39	22	With a sulphur content <1%.		64,24	22	
		With a with a sulphur content >1%.		63,75	22	With a sulphur content >1%.		128,27	22	
LT	EUR			15,06	21			15,06	21	
LU	EUR			76,92	14			76,92	14	
LV	EUR			15,65	21			15,65	21	
MT	EUR			39	18			39	18	
NL	EUR			38,36	21			38,36	21	
PL	PLN	64	14,2428	23	64	14,2428	23			
PT	EUR	ISP=29.92 CO2=74.06 89.71 EUR if sulphur content =<1% ISP=15.65 CO2=74.06		103,98	13	ISP=29.92 CO2=74.06 89.71 EUR if sulphur content =<1% ISP=15.65 CO2=74.06		103,98	13	
RO	RON	78,4	16,0854	19	78,4	16,0854	19			
SE	SEK	Reduced Energy tax (622 SEK). Business use = Heating purposes in the manufacturing process in industry + No CO2 tax is applied in the manufacturing process in industry within the Emission Trading Scheme.		622	59,3211	25	Energy tax (956.8 SEK) + CO2 tax (3 625.3 SEK).		4.582,15 437,007	25
		Reduced Energy tax (622 SEK). Business use = Heating purposes in the manufacturing process in industry + CO2 tax (3 652.2 SEK).		4.247,2	405,0623	25				
SI	EUR	Excise duty 15.02, 8.82 per 1000 kilos surcharge on energy end-use efficiency, 10.92 per 1000 kilos surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration, 55.36 per 1000 kilos CO2-tax.		90,12	22	Excise duty 15.02, 8.82 per 1000 kilos surcharge on energy end-use efficiency, 10.92 per 1000 kilos surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration, 55.36 per 1000 kilos CO2-tax.		90,12	22	
SK	EUR			111,5	20			111,5	20	

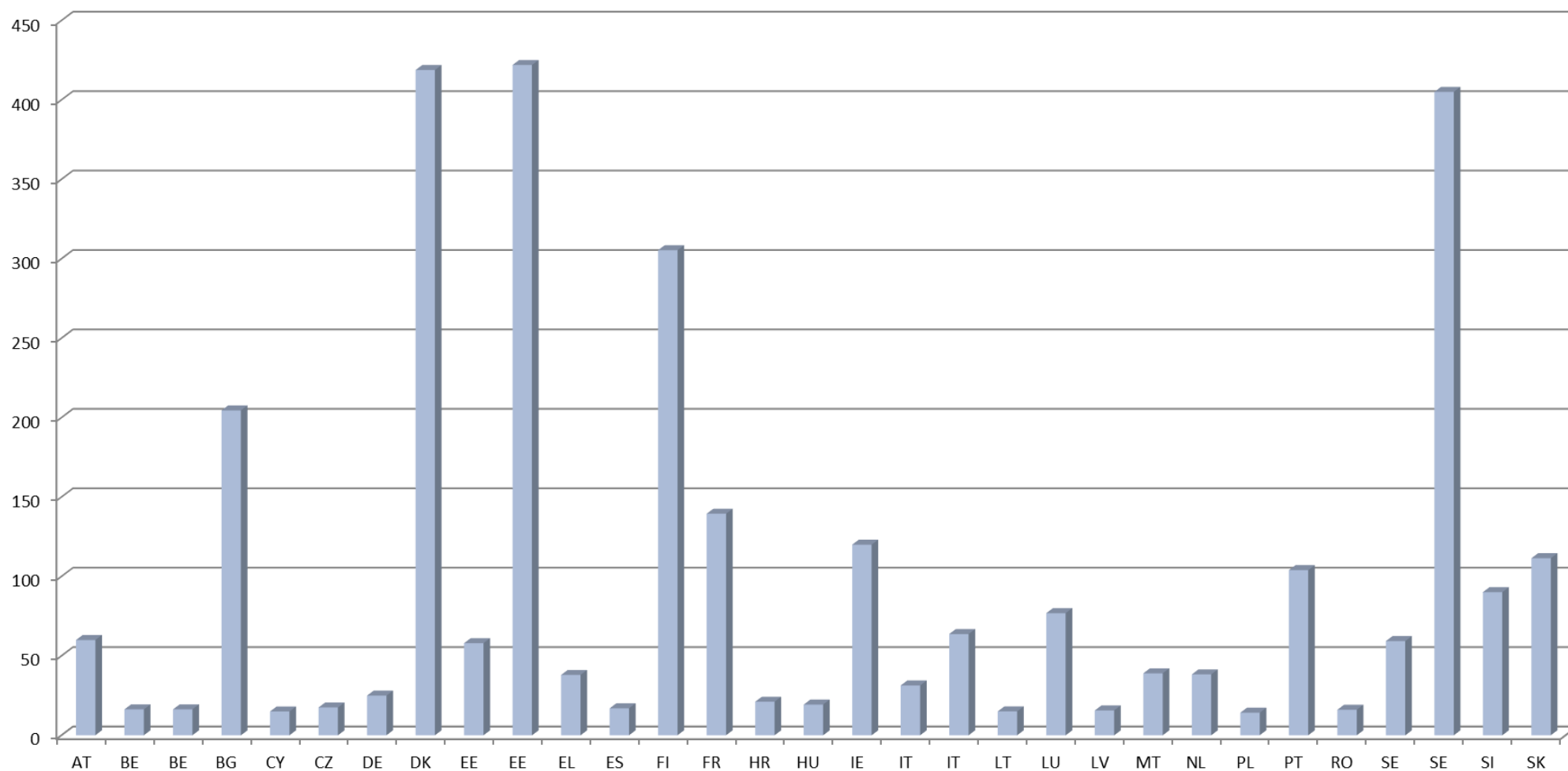
## Heavy fuel oil

Per 1000 kg		Heavy fuel oil reduced rates applied in specific sectors	
Reduced tax rates applied according to Directive 2003/96/EC		If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry	
Country	National Currency	Excise duty Nat Curr	EUR VAT %
AT	EUR	n/a	
BE	EUR		0 21
CZ	CZK	472	17,5347 21
DK	DKK	Reduced Energy tax (40.8 DKK) + CO2 tax (565 DKK)	605,8 81,4018 25
EE	EUR		58 20
		Density on 15 °C is below 900 kg/m3, viscosity on 40°C is smaller 5mm2/s and sulfur content is below 0.5 mass%	422 20
ES	EUR		17 21
FI	EUR	Agricultural and horticultural works are entitled to refund for the energy content tax, 115.9 (the effective rate after the refund: 189.5)	305,4 24
FR	EUR	less a refund of 1.85€/100kg	139,5 20
IE	EUR	Horticultural use only	91,96 23
LU	EUR	n/a	
LV	EUR		15,65 21
MT	EUR	na	
NL	EUR		38,36 21
PL	PLN	exemption	
RO	RON	78,4	16,0854 19
SE	SEK	Reduced Energy tax (622 SEK) + CO2 tax (3 625.2 SEK) = Heating purposes.	4.247,2 405,0623 25
SK	EUR		111,5 20

Values in EUR at 01/10/2020

## Heavy Fuel Oil (heating "business use")

Situation as at 01/07/2021

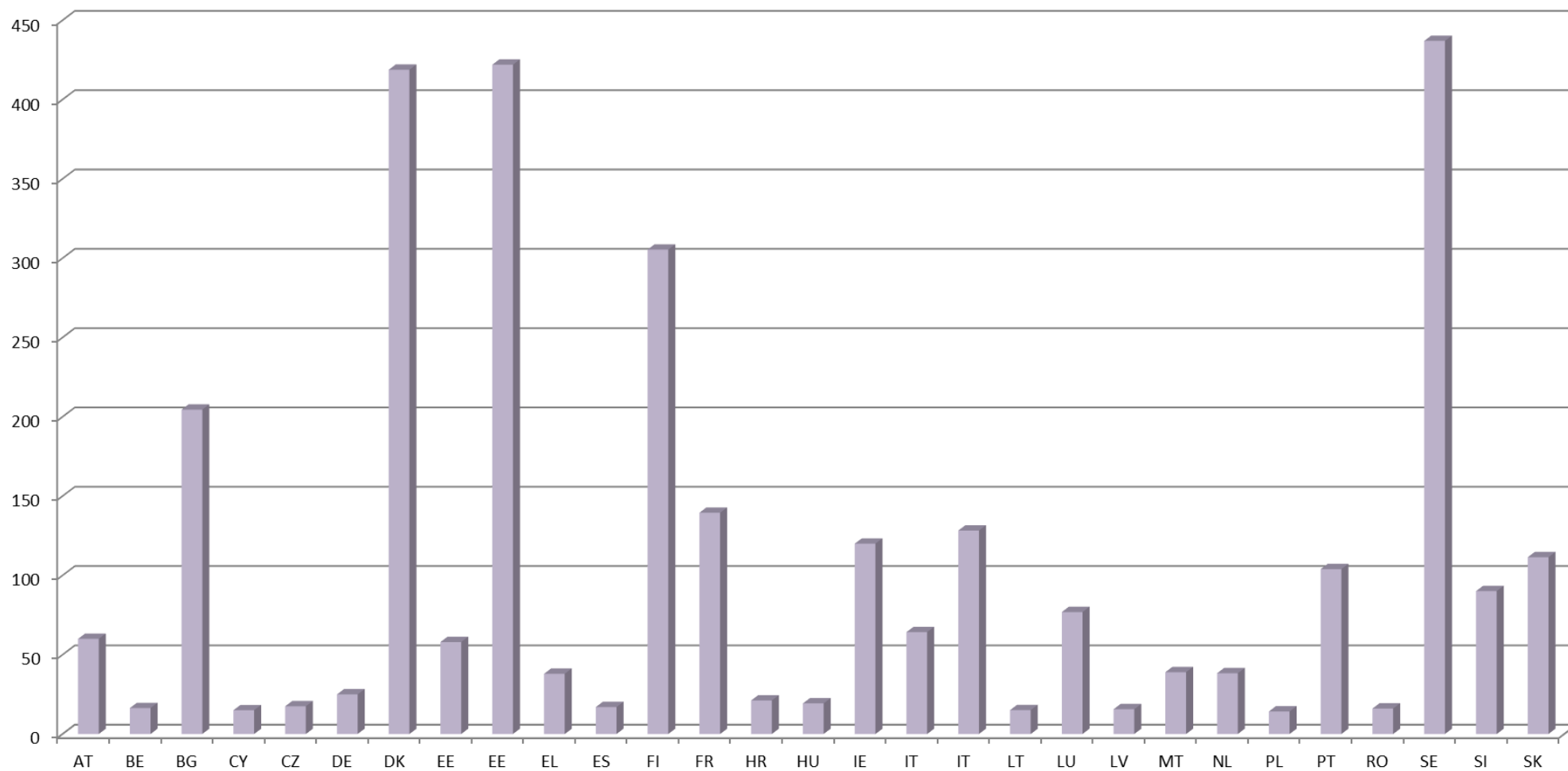


Minimum Excise Duty: 15 EUR per 1000 kg

Values in EUR at 01/10/2020

## Heavy Fuel Oil (heating "non-business use")

Situation as at 01/07/2021



Minimum Excise Duty: 15 EUR per 1000 kg

LIQUEFIED PETROLEUM GAS (LPG)

		Liquefied Petroleum Gas								
		Propellant		Heating fuel for business use			Heating fuel for non-business use			
Minimum excise duty adopted by the Council on 27-10-2003  (Dir. 2003/96/EC)		CN 2711 12 11 to CN 2711 19 00, CN 2711 29 00		CN 2711 12 11 to CN 2711 19 00			CN 2711 12 11 to CN 2711 19 00			
		125 EUR per 1000 kg.  (Annex I of Directive 2003/96/EC)		0 EUR per 1000 kg.  (Annex I of Directive 2003/96/EC)			0 EUR per 1000 kg.  (Annex I of Directive 2003/96/EC)			
Country	Nat Curr	Excise duty  NatCurr          EUR		VAT %	Excise duty  NatCurr          EUR		VAT %	Excise duty  NatCurr          EUR		VAT %
AT	EUR	261		20	43		20	43		20
BE	EUR	article 15(1)(i) is used          0		21	butane (CN code 2711 13)          18,6397		21	butane (CN code 2711 13)          18,6397		21
					propane (CN code 2711 12)          18,9097		21	propane (CN code 2711 12)          18,9097		21
					other          0		21	other          0		21
BG	BGN	340          173,8419		20	0          0		20	0          0		20
CY	EUR	125		19	0		19	0		19
								Delivery of LPG in cylinders is charged with VAT rate 5%.          0		5
CZ	CZK	3.933          146,1104		21	0          0		21	0          0		21

		Liquefied Petroleum Gas											
		Propellant				Heating fuel for business use				Heating fuel for non-business use			
Minimum excise duty adopted by the Council on 27-10-2003  (Dir. 2003/96/EC)		CN 2711 12 11 to CN 2711 19 00, CN 2711 29 00				CN 2711 12 11 to CN 2711 19 00				CN 2711 12 11 to CN 2711 19 00			
		125 EUR per 1000 kg.  (Annex I of Directive 2003/96/EC)				0 EUR per 1000 kg.  (Annex I of Directive 2003/96/EC)				0 EUR per 1000 kg.  (Annex I of Directive 2003/96/EC)			
Country	Nat Curr	Excise duty			VAT %	Excise duty			VAT %	Excise duty			VAT %
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
DE	EUR		317,53		19		45,45		19		60,6		19
DK	DKK	Energy tax (3 502 DKK) + CO2 tax (533 DKK)	4.035	542,1857	25	Energy tax (2 889 DKK) + CO2 tax (529 DKK)	3.418	459,279	25	Energy tax (2 889 DKK) + CO2 tax (529 DKK)	3.418	459,279	25
EE	EUR		193		20		55		20		55		20
EL	EUR		430		24		60		24		60		24
ES	EUR		57,47		21		15		21		15		21
FI	EUR	The rate for most commonly used product, but there are several rates based on objective criteria depending on energy content and environmental performance of the fuel.		314,9	24	The rate for most commonly used product, but there are several rates based on objective criteria depending on energy content and environmental performance of the fuel.		314,9	24	The rate for most commonly used product, but there are several rates based on objective criteria depending on energy content and environmental performance of the fuel.		314,9	24

		Liquefied Petroleum Gas							
		Propellant		Heating fuel for business use			Heating fuel for non-business use		
Minimum excise duty adopted by the Council on 27- 10-2003  (Dir. 2003/96/EC)		CN 2711 12 11 to CN 2711 19 00, CN 2711 29 00		CN 2711 12 11 to CN 2711 19 00			CN 2711 12 11 to CN 2711 19 00		
		125 EUR per 1000 kg.  (Annex I of Directive 2003/96/EC)		0 EUR per 1000 kg.  (Annex I of Directive 2003/96/EC)			0 EUR per 1000 kg.  (Annex I of Directive 2003/96/EC)		
Country	Nat Curr	Excise duty		VAT		Excise duty		VAT %	
		NatCurr	EUR	%		NatCurr	EUR		
		See "General comments"				See "General comments"			
FR	EUR	207,1		20		207,1		20	
HR	HRK	100 13,2223		25		100 13,2223		25	
HU	HUF	95.800 266,1924		27		95.800 266,1924		27	
IE	EUR	Carbon Component 217,62 €100.61 Non- Carbon Component €117.01		23		100,61		13,5	
IT	EUR	267,77		22		189,94		22	
LT	EUR	304,1		21		0		21	
LU	EUR	161,63		8		69,99		8	
LV	EUR	285		21		0		21	



		Liquefied Petroleum Gas										
		Propellant			Heating fuel for business use			Heating fuel for non-business use				
Minimum excise duty adopted by the Council on 27-10-2003  (Dir. 2003/96/EC)		CN 2711 12 11 to CN 2711 19 00, CN 2711 29 00			CN 2711 12 11 to CN 2711 19 00			CN 2711 12 11 to CN 2711 19 00				
		125 EUR per 1000 kg.  (Annex I of Directive 2003/96/EC)			0 EUR per 1000 kg.  (Annex I of Directive 2003/96/EC)			0 EUR per 1000 kg.  (Annex I of Directive 2003/96/EC)				
Country	Nat Curr	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %		
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR			
MT	EUR		38,94	18		38,94	18		38,94		18	
NL	EUR		355,23	21		355,23	21		355,23		21	
PL	PLN	includes fuel tax	842,25 187,4374	23	the national rate is expressed in PLN per Gigajoule 1.28 PLN/GJ = 0.2968 EUR/GJ (average conversion rate 1kg = 46 MJ)	58,88 13,1034	23	the national rate is expressed in PLN per Gigajoule 1.28 PLN/GJ = 0.2968 EUR/GJ (average conversion rate 1kg = 46 MJ)	58,88 13,1034		23	
PT	EUR	ISP=133.56 CSR=123.0 CO2=69.43	325,99	23	ISP=133.56 CSR=123.0 CO2=69.43	325,99	23	ISP=133.56 CSR=123.0 CO2=69.43	325,99		23	
RO	RON		670,35 137,5359	19		593,2 121,707	19		593,2 121,707		19	
								Excise duty rate for liquid petroleum gas used in household consumption is 0 RON per	0 0		19	

Liquefied Petroleum Gas											
Propellant				Heating fuel for business use				Heating fuel for non-business use			
Minimum excise duty adopted by the Council on 27- 10-2003  (Dir. 2003/96/EC)	CN 2711 12 11 to CN 2711 19 00, CN 2711 29 00			CN 2711 12 11 to CN 2711 19 00				CN 2711 12 11 to CN 2711 19 00			
	125 EUR per 1000 kg.  (Annex I of Directive 2003/96/EC)			0 EUR per 1000 kg.  (Annex I of Directive 2003/96/EC)				0 EUR per 1000 kg.  (Annex I of Directive 2003/96/EC)			
Country	Nat Curr	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		
								1,000 kg. By liquid petroleum gas used in household consumption it is understood the liquid petroleum gas distributed in gas cylinders. The gas cylinders are those bottles with a capacity up to maximum 12.5 kg. The regime is applying from 1st of January 2004.			
SE	SEK	Energy tax (0 SEK) + CO2 tax (3 624 SEK).	3.624 345,6267	25	Reduced Energy tax (759.2 SEK). Business use = Heating purposes in the manu facturing process in	759,2 72,4061	25	Energy tax (1 168 SEK) + CO2 tax (3 624 SEK).	4.792 457,0208	25	

		Liquefied Petroleum Gas							
		Propellant		Heating fuel for business use			Heating fuel for non-business use		
Minimum excise duty adopted by the Council on 27-10-2003  (Dir. 2003/96/EC)		CN 2711 12 11 to CN 2711 19 00, CN 2711 29 00		CN 2711 12 11 to CN 2711 19 00			CN 2711 12 11 to CN 2711 19 00		
		125 EUR per 1000 kg.  (Annex I of Directive 2003/96/EC)		0 EUR per 1000 kg.  (Annex I of Directive 2003/96/EC)			0 EUR per 1000 kg.  (Annex I of Directive 2003/96/EC)		
Country	Nat Curr	Excise duty  NatCurr      EUR	VAT %	Excise duty  NatCurr      EUR	VAT %	Excise duty  NatCurr      EUR	VAT %		
				industry + No CO2 tax is applied in the manu facturing process in industry within the Emission Trading Scheme.					
				Reduced Energy tax (759.2 SEK). Business use = Heating purposes in the manu facturing process in industry + CO2 tax (3 624 SEK).	4.383,2      418,0329	25			
SI	EUR	Excise duty 127.50 per 1000 kilos, surcharge on energy end-use efficiency 10.23 per 1000 kilos, surcharge for	200,57	22	Surcharge on energy end-use efficiency 10.23 per 1000 kilos, surcharge for the promotion of electricity generation	73,07	22		

Liquefied Petroleum Gas							
Propellant		Heating fuel for business use			Heating fuel for non-business use		
Minimum excise duty adopted by the Council on 27-10-2003  (Dir. 2003/96/EC)	CN 2711 12 11 to CN 2711 19 00, CN 2711 29 00		CN 2711 12 11 to CN 2711 19 00			CN 2711 12 11 to CN 2711 19 00	
	125 EUR per 1000 kg.  (Annex I of Directive 2003/96/EC)		0 EUR per 1000 kg.  (Annex I of Directive 2003/96/EC)			0 EUR per 1000 kg.  (Annex I of Directive 2003/96/EC)	
Country	Nat Curr	Excise duty		Excise duty		Excise duty	
		NatCurr	EUR	NatCurr	EUR	NatCurr	EUR
		the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration 12.67 per 1000 kilos, 50.17 per 1000 kilos CO2-tax.				from renewable energy sources and high-efficiency cogeneration 12.67 per 1000 kilos, 50.17 per 1000 kilos CO2-tax.	
SK	EUR		182		0		0
			20		20		20

## Liquefied Petroleum Gas (LPG)

		Liquefied Petroleum Gas - Industrial/Commercial use (Art.8, except for agriculture)											
		Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works				Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway			
		CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949			
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)				21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)				21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)			
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %			
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR				
AT	EUR	261		20	261		20	261		20			
BE	EUR	44,6793		21	44,6793		21	44,6793		21			
BG	BGN	340	173,8419	20	340	173,8419	20	340	173,8419	20			
CY	EUR	In practice not applicable as LPG is not used for the purposes of article 8(2)(b)	125	19	In practice not applicable as LPG is not used for the purposes of article 8(2)(c)	125	19	In practice not applicable as LPG is not used for the purposes of article 8(2)(d)	125	19			
CZ	CZK	1.290	47,9233	21	1.290	47,9233	21	1.290	47,9233	21			
DE	EUR	if used in a plant with an efficiency of at least 60 %	60,6	19	Standard rate	317,53	19	if used for the transfer of freight in seaports	60,6	19			
DK	DKK	Energy tax (3 502 DKK) + CO2 tax (533 DKK)	4.035 542,1857	25	Energy tax (3 502 DKK) + CO2 tax (533 DKK)	4.035 542,1857	25	Energy tax (3 502DKK) + CO2 tax (533 DKK)	4.035 542,1857	25			

Liquefied Petroleum Gas - Industrial/Commercial use (Art.8, except for agriculture)								
Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works		Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway		
CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949		CN 2710 1941 <u>to</u> 2710 1949		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.		21 EUR per 1000 litres.		21 EUR per 1000 litres.		
		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %	
		NatCurr	EUR		NatCurr	EUR		
EE	EUR		193	20		193	20	
EL	EUR		120	24		430	24	
ES	EUR		57,47	21		57,47	21	
FI	EUR	The rate for most commonly used product, but there are several rates based on objective criteria depending on energy content and environmental performance of the fuel. See "General comments"	314,9	24	The rate for most commonly used product, but there are several rates based on objective criteria depending on energy content and environmental performance of the fuel. See "General comments"	314,9	24	
FR	EUR	idem	207,1	20		207,1	20	

		Liquefied Petroleum Gas - Industrial/Commercial use (Art.8, except for agriculture)									
		Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works			Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway		
		CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949		
Minimum excise duty adopted by the Council on 27-10-2003  (Dir. 2003/96/EC)		21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)				21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)		
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		
HU	HUF	95.800	266,1924	27	95.800	266,1924	27	12.725	35,358	27	
IE	EUR		100,61	23		100,61	23		100,61	23	
IT	EUR		80,33	22	The rate is indicative as the product is not used in this particular use.	267,77	22		80,33	22	
LT	EUR		304,1	21		304,1	21		304,1	21	
LU	EUR		97,174	8		97,174	8		97,174	8	
LV	EUR		285	21		285	21		285	21	
MT	EUR	na			na			na			
NL	EUR		355,23	21		355,23	21		355,23	21	
PL	PLN	includes fuel tax	842,25 187,4374	23	includes fuel tax	842,25 187,4374	23	includes fuel tax	842,25 187,4374	23	

		Liquefied Petroleum Gas - Industrial/Commercial use (Art.8, except for agriculture)										
		Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works			Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway			
		CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949			
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.				21 EUR per 1000 litres.			21 EUR per 1000 litres.			
		(Annex I of Directive 2003/96/EC)				(Annex I of Directive 2003/96/EC)			(Annex I of Directive 2003/96/EC)			
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %		
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR			
PT	EUR	ISP=133.56 CSR=123.0 CO2=69.43	325,99	23	ISP=133.56 CSR=123.0 CO2=68.56	325,12	23	ISP=133.56 CSR=123.0 CO2=69.43	325,99	23		
RO	RON	670,35	137,5359	19	670,35	137,5359	19	670,35	137,5359	19		
SE	SEK	Reduced Energy tax in the manufacturing process in industry and agriculture, horticultural and piscicultural works and in forestry (759.2 SEK) + No CO2 tax is applied in the manufacturing process in industry within the Emission Trading Scheme.	759,2	72,4061	25	Energy tax (1 168 SEK) + CO2 tax (3 624 SEK).	4.792	457,0208	25	Energy tax (0 3.624 SEK) + CO2 tax (3 624 SEK).	345,6267	25
		Reduced energy tax in the manufacturing process in industry and in agriculture, horticultural and piscicultural works and in forestry (759.2 SEK) + CO2 tax (3 624 SEK).	4.383,2	418,0329	25							



Liquefied Petroleum Gas - Industrial/Commercial use (Art.8, except for agriculture)							
Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works		Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway	
CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949		CN 2710 1941 <u>to</u> 2710 1949	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.		21 EUR per 1000 litres.		21 EUR per 1000 litres.	
		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)	
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EUR		NatCurr	EUR	
SI	EUR	Excise duty 127.50 per 1000 kilos, surcharge on energy end-use efficiency 10.23 per 1000 kilos, surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration 12.67 per 1000 kilos, 50.17 per 1000 kilos CO2-tax.	200,57	22	Excise duty 127.50 per 1000 kilos, surcharge on energy end-use efficiency 10.23 per 1000 kilos, surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration 12.67 per 1000 kilos, 50.17 per 1000 kilos CO2-tax.	200,57	22
SK	EUR		182	20		182	20

## Liquefied Petroleum Gas (LPG)

Per 1000 litres		LPG reduced rates applied in specific sectors												
		CN 2711 12 11 <u>to</u> CN 2711 19 00, CN 2711 29 00								CN 2711 1100, CN 2711 21 00				
Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry			If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry			Article 5: differentiated rates for local public passenger transport (including taxis), waste collection, armed forces and public administration, disabled people, ambulances			If Article 15(1)(i) is used for LPG - used as propellant			
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty			VAT %
		Nat Curr	EUR		Nat Curr	EUR		Nat Curr	EUR		Nat Curr	EUR		
AT	EUR		261	20	n/a				261	20	n/a			
BE	EUR	article 15(3) is used	0	21		0	21	only applicable for local public passenger transport (including taxis) and gasoil, so the normal rate is applicable	0	21			0	21
BG	BGN		340	173,8419	20				340	173,8419	20			
CY	EUR	In practice not applicable as LPG is not used for the purposes of article 8(2)(a)	125	19					125	19				
CZ	CZK		3.933	146,1104	21	3.933	146,1104	21	3.933	146,1104	21		3.933	146,1104
DE	EUR	Standard rate	317,53	19		45,45	19	if used for local public passenger transport	293,97	19			317,53	19
DK	DKK	Reduced Energy tax (56 DKK) + CO2 tax (533 DKK)	589	79,1443	25	Reduced Energy tax (46 DKK) + CO2 tax (529 DKK)	575	77,2631	25	Energy tax (3 502 DKK) + CO2 tax (533 DKK)	4.035	542,1857	25	N.a.

Per 1000 litres

**LPG reduced rates applied in specific sectors**CN 2711 12 11 to CN 2711 19 00, CN 2711 29 00

CN 2711 1100, CN 2711 21 00

Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry		If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry		Article 5: differentiated rates for local public passenger transport (including taxis), waste collection, armed forces and public administration, disabled people, ambulances		If Article 15(1)(i) is used for LPG - used as propellant					
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		Nat Curr	EUR		Nat Curr	EUR		Nat Curr	EUR		Nat Curr	EUR	
EE	EUR		193	20					193	20			
EL	EUR		430	24					430	24			
ES	EUR		57,47	21		57,47	21		57,47	21			57,47
FI	EUR		314,9	24		314,9	24		314,9	24			314,9
		The rate for most commonly used product, but there are several rates based on objective criteria depending on energy content and environmental performance of the fuel. See "General comments"			The rate for most commonly used product, but there are several rates based on objective criteria depending on energy content and environmental performance of the fuel. See "General comments"			The rate for most commonly used product, but there are several rates based on objective criteria depending on energy content and environmental performance of the fuel. See "General comments"			The rate for most commonly used product, but there are several rates based on objective criteria depending on energy content and environmental performance of the fuel. See "General comments"		
FR	EUR		207,1	20		207,1	20	n.a	207,1		n.a.		
HR	HRK											100	13,2223
HU	HUF		95.800	266,1924	27				95.800	266,1924	27		
IE	EUR		100,61	23		Horticultural use only	110,88		Carbon component €100.61 Non-carbon component €117.01	217,62	23		

Per 1000 litres

## LPG reduced rates applied in specific sectors

CN 2711 12 11 to CN 2711 19 00, CN 2711 29 00

CN 2711 1100, CN 2711 21 00

Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry			If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry			Article 5: differentiated rates for local public passenger transport (including taxis), waste collection, armed forces and public administration, disabled people, ambulances			If Article 15(1)(i) is used for LPG - used as propellant		
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		Nat Curr	EUR		Nat Curr	EUR		Nat Curr	EUR		Nat Curr	EUR	
IT	EUR	The rate is indicative as the product is not used in this particular use.	267,77	22				Armed forces (as heating fuel).	0				
LT	EUR		304,1						304,1	21			
LU	EUR	n/a	97,174	8		0	8	n/a; no differentiated rates applied	161,63	8	n/a	161,63	8
LV	EUR		285	21					285	21			
MT	EUR	na			na			na					
NL	EUR		355,23	21		355,23	21		355,23	21		355,23	21
PL	PLN	includes fuel tax	842,25 187,4374	23				includes fuel tax	842,25 187,4374	23			
PT	EUR	ISP=133.56 CSR=123.0 CO2=69.43	325,99	23				ISP=133.56 CSR=123.0 CO2=69.43	325,99	23			
RO	RON		670,35 137,5359	19		670,35 137,5359	19		670,35 137,5359	19		670,35 137,5359	19
SE	SEK	Energy tax (0 SEK) + CO2 tax (3 624 SEK).	3.624 345,6267	25	Reduced energy tax (759.2 SEK) + CO2 tax (3 624 SEK) = Heating purposes.	4.383,2 418,0329	25	General rate for propellants. Energy tax (0 SEK) + CO2 tax (3 624 SEK).	3.624 345,6267	25			
SI	EUR	Excise duty 127.50 per 1000 kilos,	200,57	22				Excise duty 127.50 per 1000 kilos,	200,57				

Per 1000 litres

**LPG reduced rates applied in specific sectors**CN 2711 12 11 to CN 2711 19 00, CN 2711 29 00

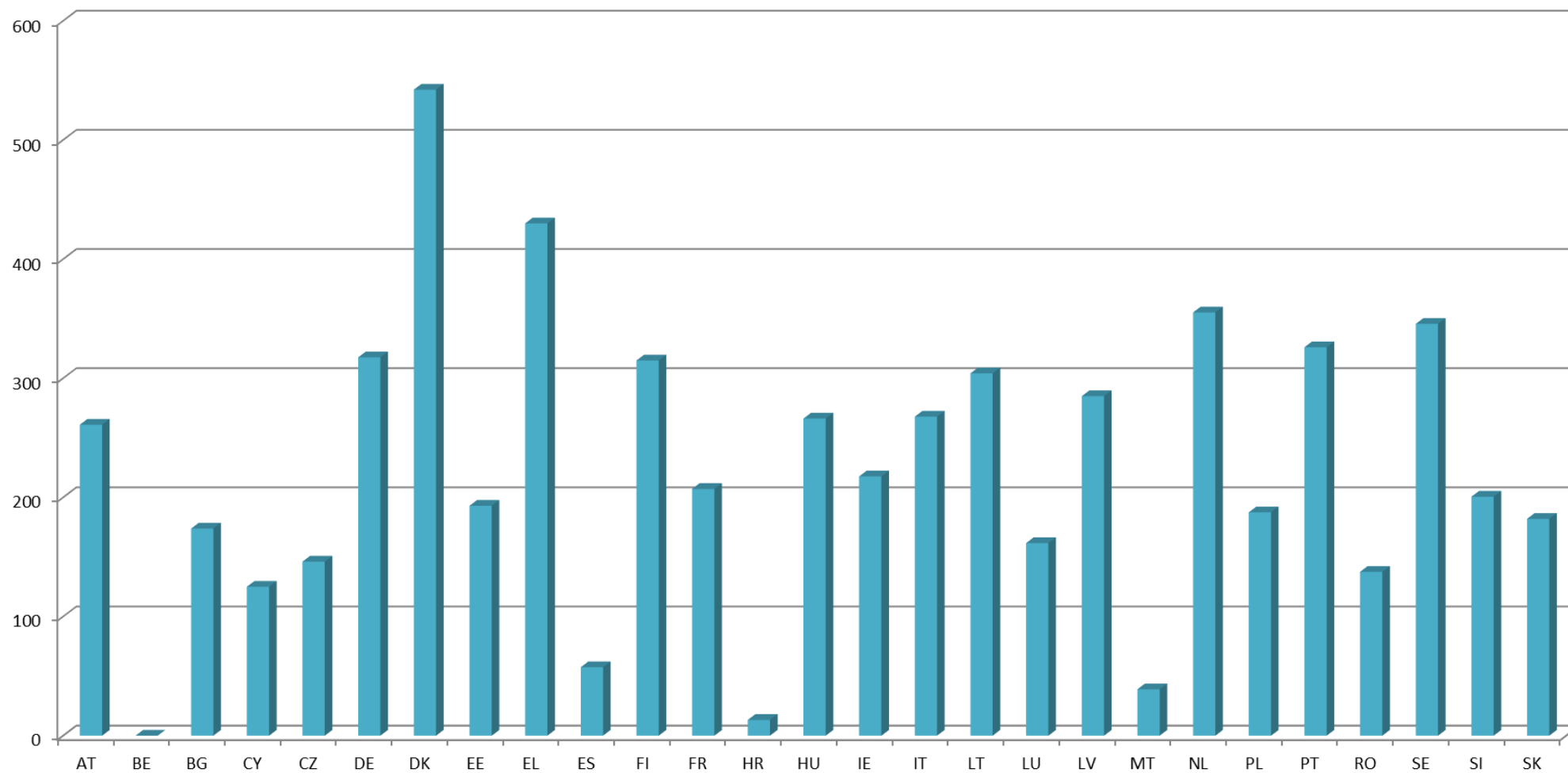
CN 2711 1100, CN 2711 21 00

Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry		If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry		Article 5: differentiated rates for local public passenger transport (including taxis), waste collection, armed forces and public administration, disabled people, ambulances		If Article 15(1)(i) is used for LPG - used as propellant			
Country	National Currency	Excise duty		Excise duty		Excise duty		Excise duty			
		Nat	EUR	Nat	EUR	Nat	EUR	Nat	EUR		VAT %
		Curr		Curr		Curr		Curr			
		surcharge on energy end-use efficiency 10.23 per 1000 kilos, surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration 12.67 per 1000 kilos, 50.17 per 1000 kilos CO2-tax.				surcharge on energy end-use efficiency 10.23 per 1000 kilos, surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration 12.67 per 1000 kilos, 50.17 per 1000 kilos CO2-tax.					
SK	EUR	182		182		182				182	20

Values in EUR at 01/10/2020

## LPG (propellant)

Situation as at 01/07/2021



Minimum Excise Duty: 125 EUR per 1000 kg

# NATURAL GAS

Natural Gas								
Propellant		Heating fuel for business use			Heating fuel for non-business use			
Minimum excise duty adopted by the Council on 27-10-2003		CN 2711 1100, CN 2711 21 00		CN 2711 1100, CN 2711 21 00		CN 2711 1100, CN 2711 21 00		
(Dir. 2003/96/EC)		2,6 EUR per gigajoule. (Annex I of Directive 2003/96/EC)		0,15 EUR per gigajoule. (Annex I of Directive 2003/96/EC)		0,3 EUR per gigajoule. (Annex I of Directive 2003/96/EC)		
Country	Nat Curr	Excise duty NatCurr EUR	VAT %	Excise duty NatCurr EUR	VAT %	Excise duty NatCurr EUR	VAT %	
AT	EUR	See Council Directive 2003/96/EC. The tax rate of National Gas Tax (tax on the supply and consumption of natural gas) is based on volume (0,066 EUR per nm3) 1,66	20	See Council Directive 2003/96/EC. The tax rate of National Gas Tax (tax on the supply and consumption of natural gas) is based on volume (0,066 EUR per nm3) 1,66	20	See Council Directive 2003/96/EC. The tax rate of National Gas Tax (tax on the supply and consumption of natural gas) is based on volume (0,066 EUR per nm3) 1,66	20	
BE	EUR	article 15(1)(i) is used 0	21	*for business which are parties to agreements or which take part in tradable permit schemes or equivalent arrangements that lead to the achievement of environmental protection objectives or to improvements in energy efficiency 0,3301	21	0.2772 EUR/GJ (excise) + 0.1801 EUR/GJ (federal contribution) 0,4573	21	

		Natural Gas								
		Propellant		Heating fuel for business use			Heating fuel for non-business use			
Minimum excise duty adopted by the Council on 27-10-2003  (Dir. 2003/96/EC)		CN 2711 1100, CN 2711 21 00		CN 2711 1100, CN 2711 21 00			CN 2711 1100, CN 2711 21 00			
		2,6 EUR per gigajoule.  (Annex I of Directive 2003/96/EC)		0,15 EUR per gigajoule.  (Annex I of Directive 2003/96/EC)			0,3 EUR per gigajoule.  (Annex I of Directive 2003/96/EC)			
Country	Nat Curr	Excise duty  NatCurr      EUR		VAT %	Excise duty  NatCurr      EUR		VAT %	Excise duty  NatCurr      EUR		VAT %
					*0.15 EUR/GJ (excise) + 0.1801 EUR/GJ (federal contribution)					
					0.2772 EUR/GJ (excise) + 0.1801 EUR/GJ (federal contribution)      0,4573		21			
BG	BGN	Article 15(1)(i)	0,85      0,4346	20	0,6      0,3068		20	0      0		20
CY	EUR	2,6		19	2,6		19	2,6		19
CZ	CZK	73,6      2,7342		21	8,5      0,3158		21	8,5      0,3158		21
DE	EUR	1 MWh = 3.6 GJ	3,86	19	1 MWh = 3.6 GJ      1,14		19	1 MWh = 3.6 GJ      1,53		19
DK	DKK	Energy tax (78.3 DKK) + CO2 tax (10.2 DKK)	88,5      11,8918	25	Energy tax (62.8 DKK) + CO2 tax (10.2 DKK)      73      9,8091		25	Energy tax (62.8 DKK) + CO2 tax (10.2 DKK)      73      9,8091		25
EE	EUR	1,07		20	40.00€ per 1,000 m3      1,07		20	40.00€ per 1,000 m3      1,07		20



		Natural Gas						
		Propellant		Heating fuel for business use			Heating fuel for non-business use	
Minimum excise duty adopted by the Council on 27-10-2003  (Dir. 2003/96/EC)		CN 2711 1100, CN 2711 21 00		CN 2711 1100, CN 2711 21 00			CN 2711 1100, CN 2711 21 00	
		2,6 EUR per gigajoule.  (Annex I of Directive 2003/96/EC)		0,15 EUR per gigajoule.  (Annex I of Directive 2003/96/EC)			0,3 EUR per gigajoule.  (Annex I of Directive 2003/96/EC)	
Country	Nat Curr	Excise duty <i>NatCurr</i> EUR	VAT %	Excise duty <i>NatCurr</i> EUR	VAT %	Excise duty <i>NatCurr</i> EUR	VAT %	
EL	EUR	0	6	yearly consumption: 0-36,000 GJ 1,5	6	0,3	6	
				yearly consumption: 36,000-360,000 GJ 0,45	6			
				yearly consumption: 360,001-1,800,000 GJ 0,4	6			
				yearly consumption: 1,800,001-3,600,000 GJ 0,35	6			
				yearly consumption: over 3,600,000 GJ 0,3	6			
ES	EUR	1,15	21	0,15	21	0,65	21	
FI	EUR	The rate is calculated for heating fuels, where the values behind the rates are lower than 5,85	24	The national rate is 23.354 €/MWh (net calorific value), which is converted to gross calorific value (1/1.1088) 5,85	24	The national rate is 23.354 €/MWh (net calorific value), which is converted to gross calorific value (1/1.1088) 5,85	24	

		Natural Gas								
		Propellant		Heating fuel for business use			Heating fuel for non-business use			
Minimum excise duty adopted by the Council on 27-10-2003  (Dir. 2003/96/EC)		CN 2711 1100, CN 2711 21 00		CN 2711 1100, CN 2711 21 00			CN 2711 1100, CN 2711 21 00			
		2,6 EUR per gigajoule.  (Annex I of Directive 2003/96/EC)		0,15 EUR per gigajoule.  (Annex I of Directive 2003/96/EC)			0,3 EUR per gigajoule.  (Annex I of Directive 2003/96/EC)			
Country	Nat Curr	Excise duty  NatCurr      EUR		VAT %	Excise duty  NatCurr      EUR		VAT %	Excise duty  NatCurr      EUR		VAT %
		for fuels used as propellant. The national rate is 23.354 €/MWh (net calorific value), which is converted to gross calorific value (1/1.1088)								
FR	EUR	The national rate is 5.23€ per MWH. Conversion into GJ: 5.23/3.6 = 1.45€	1,45	20	The national rate is 8.43€ per MWH. Conversion into GJ: 8.43/3.6 = 2.34€	2,34	20	The national rate is 8.43€ per MWH. Conversion into GJ: 8.43/3.6 = 2.34€	2,34	20
HR	HRK	0	0	25	1,12	0,1481	25	2,25	0,2975	25
HU	HUF	The national rate is HUF 28.00 per nm3 for natural gas used as propellant + 257.07	902,64      2,5081	27	173	0,4807	27	Natural gas used by households is exempted, see Article 15(1)(h) of Council Directive 2003/96/EC.	173      0,4807	27

		Natural Gas						
		Propellant		Heating fuel for business use		Heating fuel for non-business use		
Minimum excise duty adopted by the Council on 27-10-2003  (Dir. 2003/96/EC)		CN 2711 1100, CN 2711 21 00		CN 2711 1100, CN 2711 21 00		CN 2711 1100, CN 2711 21 00		
		2,6 EUR per gigajoule.  (Annex I of Directive 2003/96/EC)		0,15 EUR per gigajoule.  (Annex I of Directive 2003/96/EC)		0,3 EUR per gigajoule.  (Annex I of Directive 2003/96/EC)		
Country	Nat Curr	Excise duty		Excise duty		Excise duty		VAT %
		<i>NatCurr</i>	EUR	<i>NatCurr</i>	EUR	<i>NatCurr</i>	EUR	
		HUF/MWh strategic stockpiling fee						
IE	EUR	Carbon Component €1.68 Non-Carbon Component €0.92	2,6	Carbon component only	1,68	Carbon component only	1,68	13,5
IT	EUR	The rate is indicative as Article 15(1) (i) applies in this particular use.	0,09	The rate is approximate The national rate is Euro:0.012498 per m3.	0,34	The rate is approximate The national rate is Euro: 0.044 per m3 for annual consumptions until 120 m3.	1,19	10
						The rate is approximate The national rate is Euro: 0.175 per m3 for annual consumptions above 120 m3 and until 480 m3.	4,73	10
						The rate is approximate The national rate is Euro: 0.170 for annual	4,59	22

		Natural Gas							
		Propellant		Heating fuel for business use		Heating fuel for non-business use			
Minimum excise duty adopted by the Council on 27-10-2003  (Dir. 2003/96/EC)		CN 2711 1100, CN 2711 21 00		CN 2711 1100, CN 2711 21 00		CN 2711 1100, CN 2711 21 00			
		2,6 EUR per gigajoule.  (Annex I of Directive 2003/96/EC)		0,15 EUR per gigajoule.  (Annex I of Directive 2003/96/EC)		0,3 EUR per gigajoule.  (Annex I of Directive 2003/96/EC)			
Country	Nat Curr	Excise duty	VAT	Excise duty	VAT	Excise duty	VAT %		
		NatCurr EUR	%	NatCurr EUR	%	NatCurr EUR			
						consumptions above 480 m3 and until 1,560 m3.			
						The rate is approximate The national rate is Euro: 0.186 for annual consumptions above 1,560 m3.	22		
LT	EUR	6,56	21	0,15	21	0,3	21		
LU	EUR	4	8	cat. B	5,54	8	cat. A	5,08	8
				cat. C2	4,3	8			
				cat. C1	4,05	8			
LV	EUR	0,53	21	0,15	21	0,46	21		
MT	EUR	na		0,84	18	0,84	18		

		Natural Gas							
		Propellant		Heating fuel for business use			Heating fuel for non-business use		
Minimum excise duty adopted by the Council on 27-10-2003  (Dir. 2003/96/EC)		CN 2711 1100, CN 2711 21 00		CN 2711 1100, CN 2711 21 00			CN 2711 1100, CN 2711 21 00		
		2,6 EUR per gigajoule.  (Annex I of Directive 2003/96/EC)		0,15 EUR per gigajoule.  (Annex I of Directive 2003/96/EC)			0,3 EUR per gigajoule.  (Annex I of Directive 2003/96/EC)		
Country	Nat Curr	Excise duty		VAT		Excise duty		VAT	
		NatCurr	EUR		%	NatCurr	EUR		%
NL	EUR		4,83	21		0 - 5,978.9 GJ (National rate 0 - 170,000 Nm3; conversion rate 0.03517GJ/Nm3)	12,3304	21	
						5,978.9 - 35,170 GJ (National rate 170,000 - 1,000,000 Nm3)	2,5297	21	
						35,170 - 351,700 GJ (National rate 1,000,000 - 10,000,000 Nm3)	1,3381	21	
						> 351,700 GJ (National rate > 10,000,000 Nm3)	1,0239	21	
PL	PLN	for	0 0	23		1,28 0,2849	23	1,28 0,2849	23
		CN27111100							
		for	0 0	23					
		CN27112100							
PT	EUR	ISP=1.15 CO2=1.34	2,48	23		ISP=0.307 CO2=1.34	1,647	23	

		Natural Gas											
		Propellant			Heating fuel for business use			Heating fuel for non-business use					
Minimum excise duty adopted by the Council on 27-10-2003  (Dir. 2003/96/EC)		CN 2711 1100, CN 2711 21 00			CN 2711 1100, CN 2711 21 00			CN 2711 1100, CN 2711 21 00					
		2,6 EUR per gigajoule.  (Annex I of Directive 2003/96/EC)			0,15 EUR per gigajoule.  (Annex I of Directive 2003/96/EC)			0,3 EUR per gigajoule.  (Annex I of Directive 2003/96/EC)					
Country	Nat Curr	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %			
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR				
RO	RON	13,59	2,7883	19	0,89	0,1826	19	1,68	0,3447	19			
SE	SEK	Energy tax (0 SEK) + CO2 tax (64.5 SEK). The national tax rates are expressed in 1 000 m3. Conversion factor 40 GJ/1 000 m3 is used.	64,5	6,1515	25	Reduced Energy tax (16.3 SEK). Business use = Heating purposes in the manufacturing process in industry + No CO2 tax is applied in the manufacturing process in industry within the Emission Trading Scheme.	16,3	1,5546	25	Energy tax (25.1 SEK) + CO2 tax (64.5 SEK). The national tax rates are expressed in 1 000 m3. Conversion factor 40 GJ/1 000 m3 is used.	89,6	8,5453	25
					Reduced Energy tax (16.3 SEK). Business use = Heating purposes in the manufacturing process in industry + CO2 tax (64.5 SEK). The national tax rates are expressed in 1 000 m3. Conversion	80,8	7,706	25					

		Natural Gas								
		Propellant		Heating fuel for business use			Heating fuel for non-business use			
Minimum excise duty adopted by the Council on 27-10-2003  (Dir. 2003/96/EC)		CN 2711 1100, CN 2711 21 00		CN 2711 1100, CN 2711 21 00			CN 2711 1100, CN 2711 21 00			
		2,6 EUR per gigajoule.  (Annex I of Directive 2003/96/EC)		0,15 EUR per gigajoule.  (Annex I of Directive 2003/96/EC)			0,3 EUR per gigajoule.  (Annex I of Directive 2003/96/EC)			
Country	Nat Curr	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
					factor 40 GJ/1 000 m3 is used.					
SI	EUR	Excise duty 2.37 per gigajoule, surcharge on energy end-use efficiency 0.22 per gigajoule, surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration 0.28 per gigajoule, 0.87 per gigajoule CO2-tax.	3,74	22	Excise duty 0.48 per gigajoule, surcharge on energy end-use efficiency 0.22 per gigajoule, surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration 0.28 per gigajoule, 0.87 per gigajoule CO2-tax.	1,85	22	Excise duty 0.48 per gigajoule, surcharge on energy end-use efficiency 0.22 per gigajoule, surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration 0.28 per gigajoule, 0.87 per gigajoule CO2-tax.	1,85	22
SK	EUR		2,6	20		0,37	20		0,37	20

## Natural Gas

Natural Gas - Industrial/Commercial use (Art.8, except for agriculture)								
Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works			Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway	
CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.		21 EUR per 1000 litres.		21 EUR per 1000 litres.		
		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %	
		NatCurr	EUR		NatCurr	EUR		
AT	EUR	See Council Directive 2003/96/EC. The tax rate of National Gas Tax (tax on the supply and consumption of natural gas) is based on volume (0,066 EUR per nm3)	1,66	20	See Council Directive 2003/96/EC. The tax rate of National Gas Tax (tax on the supply and consumption of natural gas) is based on volume (0,066 EUR per nm3)	1,66	20	
BE	EUR		0	21		0	21	
BG	BGN	0,85	0,4346	20	0,85	0,4346	20	
CY	EUR		2,6	19		2,6	19	
CZ	CZK	8,5	0,3158	21	8,5	0,3158	21	
DE	EUR	1 MWh = 3.6 GJ if used in a plant with an	1,53	19	1 MWh = 3.6 GJ Standard rate	3,86	19	1 MWh = 3.6 GJ if used for the transfer of freight in seaports



Natural Gas - Industrial/Commercial use (Art.8, except for agriculture)									
Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works				Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway	
CN 2710 1941 to 2710 1949				CN 2710 1941 to 2710 1949				CN 2710 1941 to 2710 1949	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.		21 EUR per 1000 litres.		21 EUR per 1000 litres.			
		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)			
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR
		efficiency of at least 60 %							
DK	DKK	Energy tax (78.3 DKK) + CO2 tax (10.2 DKK)		25	Energy tax (78.3 DKK) + CO2 tax (10.2 DKK)		25	Energy tax (78.3 DKK) + CO2 tax (10.2 DKK)	
EE	EUR	40.00€ per 1,000 m3		20	40.00€ per 1,000 m3		20	40.00€ per 1,000 m3	
		Liquefied natural gas (LNG), 55.79€ per 1,000 kg		20	Liquefied natural gas (LNG), 55.79€ per 1,000 kg		20	Liquefied natural gas (LNG), 55.79€ per 1,000 kg	
EL	EUR	1,5		6	1,5		6	0	
ES	EUR	0,65		21	1,15		21	1,15	
FI	EUR	The national rate is 23.354 €/MWh (net calorific value), which is converted to gross calorific value (1/1.1088)		24	The national rate is 23.354 €/MWh (net calorific value), which is converted to gross calorific value (1/1.1088)		24	The national rate is 23.354 €/MWh (net calorific value), which is converted to gross calorific value (1/1.1088)	
FR	EUR	The national rate is 5.23€ per 100 m3. Conversion		20	n.a.			n.a.	

Natural Gas - Industrial/Commercial use (Art.8, except for agriculture)								
Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works			Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway	
CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949			CN 2710 1941 <u>to</u> 2710 1949	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.		21 EUR per 1000 litres.			21 EUR per 1000 litres.	
		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)			(Annex I of Directive 2003/96/EC)	
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %	
		NatCurr	EUR		NatCurr	EUR		
		into GJ: 5.23/3.6 = 1.45€						
HR	HRK	0	0	25	0	0	25	
HU	HUF	The national rate is 0.3038 HUF/kWh + 257.07 HUF/MWh strategic stockpiling fee	173 0,4807	27	173	0,4807	27	
IE	EUR	Carbon component only	1,68	13,5	Carbon component only	1,68	13,5	
IT	EUR	The rate is approximate. The national rate is Euro 11.73 per 1,000 m3.	0,32	22	The rate is indicative as the product is not used in this particular use.	0,32	22	
LT	EUR		6,56	21		6,56	21	
LU	EUR	cat. A	5,08	8	cat. A	5,08	8	n/a, in case of: idem propellant

Natural Gas - Industrial/Commercial use (Art.8, except for agriculture)							
Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works		Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway	
CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949		CN 2710 1941 <u>to</u> 2710 1949	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)		21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)		21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)	
		Excise duty	VAT %	Excise duty	VAT %	Excise duty	VAT %
		NatCurr EUR		NatCurr EUR		NatCurr EUR	
		cat. B	4,54	8	cat.B	4,54	8
		cat. C1 (chemical reduction, metallurgical and mineral process)	4,05	8	cat.C1	4,05	8
LV	EUR	cat. C2	4,3	8	cat. c2	4,3	8
		cat. D = production of electricity and/or cogeneration	0	8	cat. D	0	8
			0,53	21		0,53	21
MT	EUR	na		na		na	
NL	EUR	LNG Conversion:1000 kg = 45.16 Gj	7,87	21	LNG Conversion:1000 kg = 45.16 Gj	7,87	21
		CNG	4,83	21	CNG	4,83	21

		Natural Gas - Industrial/Commercial use (Art.8, except for agriculture)											
		Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works				Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway			
		CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949			
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)				21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)				21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)			
Country	National Currency	Excise duty			VAT %	Excise duty			VAT %	Excise duty			VAT %
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
PL	PLN	for CN27111100	0	0	23	for CN27111100	0	0	23	for CN27111100	0	0	23
		for CN27112100	0	0	23	for CN27112100	0	0	23	for CN27112100	0	0	23
PT	EUR	ISP=1.15 CO2=1.34		2,49	23	ISP=1.15 CO2=1.34		2,49	23	ISP=1.15 CO2=1.34		2,49	23
RO	RON		13,59	2,7883	19		13,59	2,7883	19		13,59	2,7883	19
SE	SEK	Reduced Energy tax in the manufacturing process in industry and in agriculture, horticultural and piscicultural works and in forestry (16.3 SEK) + No CO2 tax is applied in the manufacturing process in industry within the Emission Trading Scheme.	16,3	1,5546	25	Energy tax (25.1 SEK) + CO2 tax (64.5 SEK). The national tax rates are expressed in 1 000 m3. Conversion factor 40 GJ/1 000 m3 is used.	89,6	8,5453	25	Energy tax (0 SEK) + CO2 tax (64.5 SEK). The national tax rates are expressed in 1 000 m3. Conversion factor 40 GJ/1 000 m3 is used.	64,5	6,1515	25

Natural Gas - Industrial/Commercial use (Art.8, except for agriculture)							
Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works		Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway	
CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949		CN 2710 1941 <u>to</u> 2710 1949	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)		21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)		21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)	
		Excise duty		Excise duty		Excise duty	
Country	National Currency	NatCurr	EUR	VAT %	NatCurr	EUR	VAT %
		Reduced energy tax in the manufacturing process in industry and in agriculture, horticultural and piscicultural works and in forestry (16.3 SEK) + CO2 tax (64.5 SEK). The national tax rates are expressed in 1 000 m3. Conversion factor 40 GJ/1 000 m3 is used.					
SI	EUR	Excise duty 2.37 per gigajoule, surcharge on energy end-use efficiency 0.22 per gigajoule, surcharge for the promotion of electricity generation from renewable energy sources and high-	3,74		Excise duty 2.37 per gigajoule, surcharge on energy end-use efficiency 0.22 per gigajoule, surcharge for the promotion of electricity generation from renewable energy sources and high-	3,74	

Natural Gas - Industrial/Commercial use (Art.8, except for agriculture)							
Article 8(2)(b): stationary motors				Article 8(2)(c): plant and machinery used in construction, civil engineering and public works		Article 8(2)(d): vehicles intended for use off the public roadway or which have not been granted authorisation for use mainly on the public roadway	
CN 2710 1941 <u>to</u> 2710 1949				CN 2710 1941 <u>to</u> 2710 1949		CN 2710 1941 <u>to</u> 2710 1949	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		21 EUR per 1000 litres.		21 EUR per 1000 litres.		21 EUR per 1000 litres.	
		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)		(Annex I of Directive 2003/96/EC)	
Country	National Currency	Excise duty		Excise duty		Excise duty	
		NatCurr	EUR	NatCurr	EUR	NatCurr	EUR
		efficiency cogeneration 0.28 per gigajoule, 0.87 per gigajoule CO2-tax.		efficiency cogeneration 0.28 per gigajoule, 0.87 per gigajoule CO2-tax.		efficiency cogeneration 0.28 per gigajoule, 0.87 per gigajoule CO2-tax.	
SK	EUR	2,6		20		2,6	

# Natural Gas

Per gigajoule		Natural gas reduced rates applied in specific sectors											
		CN 2711 1100, CN 2711 21 00											
Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry			If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry			Article 5: differentiated rates for local public passenger transport (including taxis), waste collection, armed forces and public administration, disabled people, ambulances			If Article 15(1)(i) is used for natural gas used as propellant		
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		Nat Curr	EUR		Nat Curr	EUR		Nat Curr	EUR		Nat Curr	EUR	
AT	EUR	See Council Directive 2003/96/EC. The tax rate of National Gas Tax (tax on the supply and consumption of natural gas) is based on volume (0,066 EUR per nm3)	1,66	20	n/a			n/a			See Council Directive 2003/96/EC. The tax rate of National Gas Tax (tax on the supply and consumption of natural gas) is based on volume (0,066 EUR per nm3)	1,66	20
BE	EUR	article 15 (3) is used	0	21	0		21	n/a (the differentiated rate is only applicable for gasoil used by local public passenger transport (inlcuding taxis)	0	21		0	21
BG	BGN	0,85	0,4346	20							0,85	0,4346	20
CY	EUR	2,6		19	2,6		19	2,6		19		2,6	19
CZ	CZK	73,6	2,7342	21	73,6	2,7342	21	73,6	2,7342	21	73,6	2,7342	21

Per gigajoule

## Natural gas reduced rates applied in specific sectors

CN 2711 1100, CN 2711 21 00

Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry			If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry			Article 5: differentiated rates for local public passenger transport (including taxis), waste collection, armed forces and public administration, disabled people, ambulances			If Article 15(1)(i) is used for natural gas used as propellant			
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	
		Nat Curr	EUR		Nat Curr	EUR		Nat Curr	EUR		Nat Curr	EUR		
DE	EUR	1 MWh = 3.6 GJ Standard rate	3,86	19	1 MWh = 3.6 GJ	1,14	19	1 MWh = 3.6 GJ if used for local public passenger transport	3,58	19	1 MWh = 3.6 GJ		3,86	19
DK	DKK	Reduced Energy tax (1.3 DKK) + CO2 tax (10.2 DKK)	11,5 1,5453	25	Reduced Energy tax (1 DKK) + CO2 tax (10.2 DKK)	11,2 1,505	25	N.a.			N.a.			
EE	EUR	40.00€ per 1,000 m3	1,07	20										
		Liquefied natural gas (LNG), 55.79€ per 1,000 kg	1,16	20										
EL	EUR		1,5	6								0	6	
ES	EUR		1,15	21		1,15	21		1,15	21			1,15	21
FI	EUR	The national rate is 23.354 €/MWh (net calorific value), which is converted to gross calorific value (1/1,1088)	5,85	24	The national rate is 23.354 €/MWh (net calorific value), which is converted to gross calorific value (1/1.1088)	5,85	24	The rate is calculated for heating fuels, where the values behind the rates are lower than for fuels used as propellant. The national rate is 23.354 €/MWh (net calorific value), which is converted to	5,85	24	The rate is calculated for heating fuels, where the values behind the rates are lower than for fuels used as propellant. The national rate is 23.354 €/MWh (net		5,85	24



### Natural gas reduced rates applied in specific sectors

[illegible]

Per gigajoule

## Natural gas reduced rates applied in specific sectors

CN 2711 1100, CN 2711 21 00

Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry			If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry			Article 5: differentiated rates for local public passenger transport (including taxis), waste collection, armed forces and public administration, disabled people, ambulances			If Article 15(1)(i) is used for natural gas used as propellant				
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %		
		Nat Curr	EUR		Nat Curr	EUR		Nat Curr	EUR		Nat Curr	EUR			
NL	EUR	LNG	7,87	21	0 - 5,978.9 GJ	1,9809	21	LNG	7,87	21					
		Conversion:1000 kg = 45.16 Gj			(National rate 0 - 170,000 Nm3; conversion rate 0.03517GJ/Nm3)			Conversion:1000 kg = 45.16 Gj							
		CNG	4,83	21	5,978.9 - 35,170 GJ (National rate 170,000 - 1,000,000 Nm3)	0,9556	21								
					35,170 - 351,700 GJ (National rate 1,000,000 - 10,000,000 Nm3)	1,3381	21								
					> 351,700 GJ (National rate > 10,000,000 Nm3)	1,0239	21								
PL	PLN	for CN27112100	0	0	23										
		for CN27111100	0	0	23										
PT	EUR	ISP=1.15	2,49	23											
		CO2=1.34													
RO	RON		13,59	2,7883	19	13,59	2,7883	19	13,59	2,7883	19		13,59	2,7883	19
SE	SEK	Energy tax (0 SEK) + CO2 tax (64.5 SEK). The national tax rates are expressed in 1	64,5	6,1515	25	Reduced energy tax (16.3 SEK) + CO2 tax (64.5 SEK) = Heating purposes. The national tax rates	80,8	7,706	25						

Per gigajoule

## Natural gas reduced rates applied in specific sectors

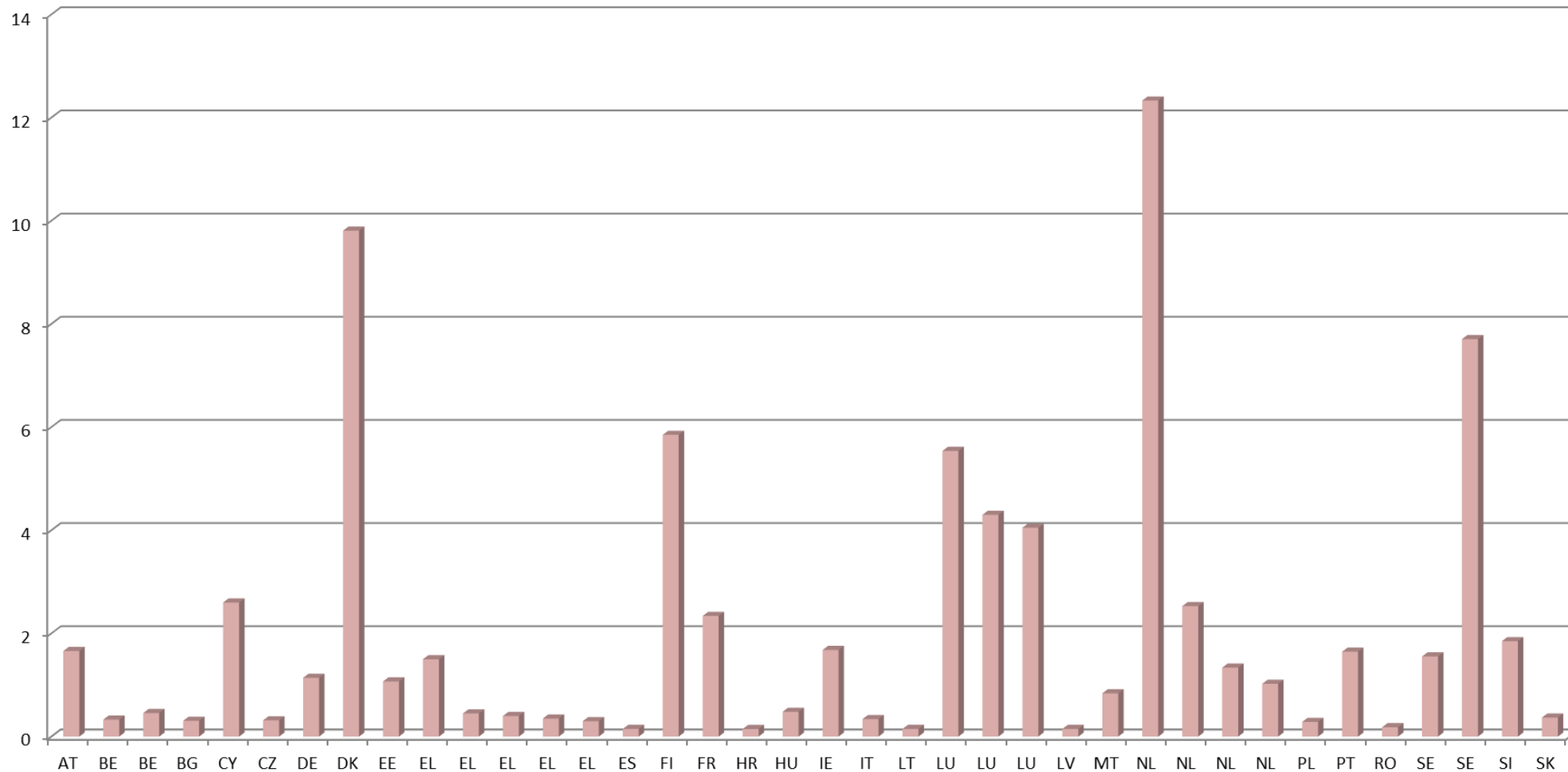
CN 2711 1100, CN 2711 21 00

Reduced tax rates applied according to Directive 2003/96/EC		Article 8(2)(a): motor fuel for agricultural, horticultural or piscicultural works, and in forestry		If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry		Article 5: differentiated rates for local public passenger transport (including taxis), waste collection, armed forces and public administration, disabled people, ambulances		If Article 15(1)(i) is used for natural gas used as propellant			
Country	National Currency	Excise duty Nat Curr EUR	VAT %	Excise duty Nat Curr EUR	VAT %	Excise duty Nat Curr EUR	VAT %	Excise duty Nat Curr EUR			
		000 m3. Conversion factor 40 GJ/1 000 m3 is used.		are expressed in 1 000 m3. Conversion factor 40 GJ/1 000 m3 is used.							
SI	EUR	Excise duty 2.37 per gigajoule, surcharge on energy end-use efficiency 0.22 per gigajoule, surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration 0.28 per gigajoule, 0.87 per gigajoule CO2-tax.	3,74								
SK	EUR		2,6	20	2,6	20	2,6	20		2,6	20

Values in EUR at 01/10/2020

## Natural Gas (heating "business use")

Situation as at 01/07/2021

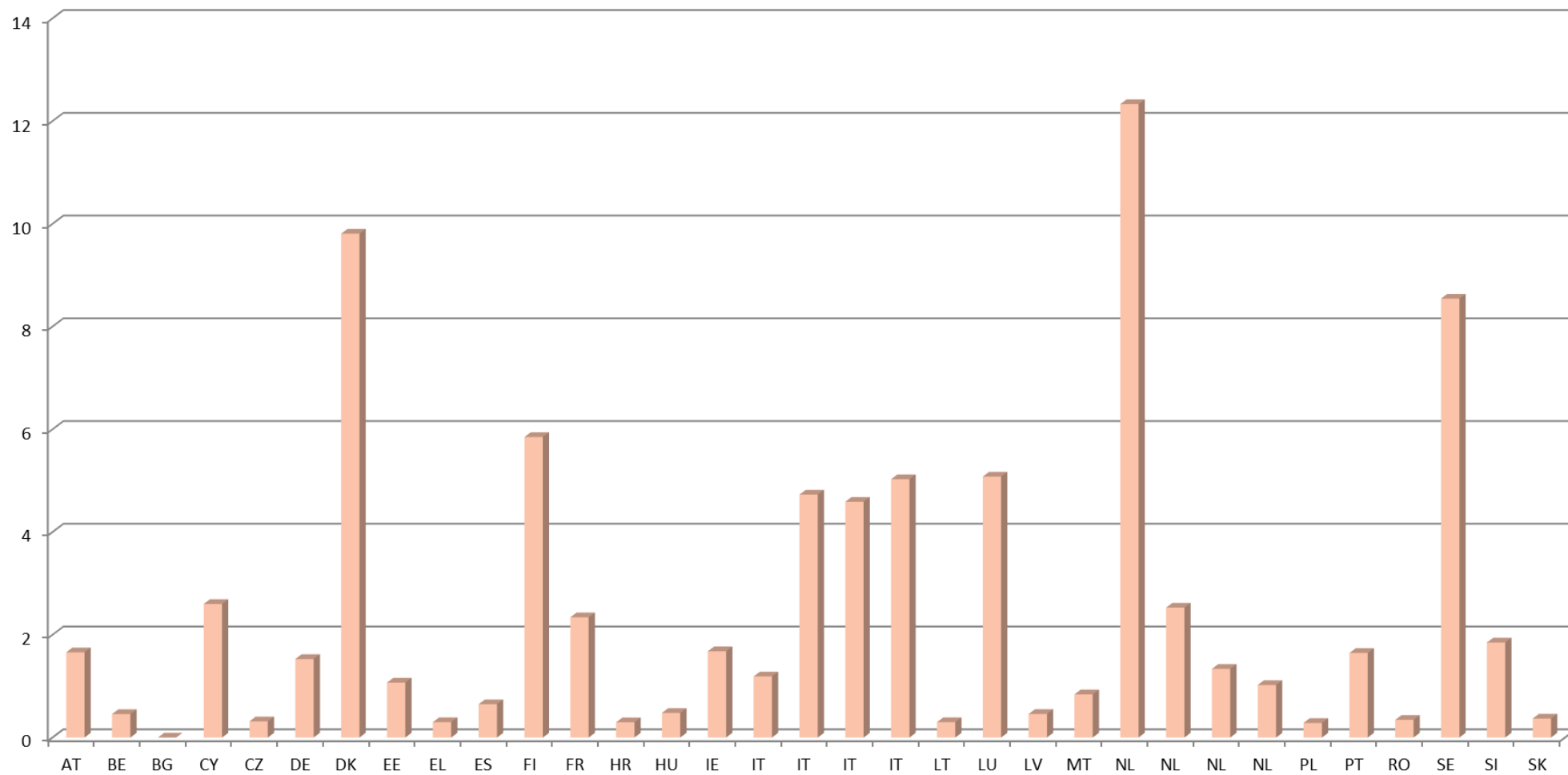


Minimum Excise Duty: 0,15 EUR per gigajoule

Values in EUR at 01/10/2020

## Natural Gas (heating "non-business use")

Situation as at 01/07/2021



Minimum Excise Duty: 0,3 EUR per gigajoule

## COAL AND COKE

		Coal and Coke			
		Heating fuel for business use		Heating fuel for non-business use	
		CN 2701, 2702 and 2704		CN 2701, 2702 and 2704	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		0,15 EUR per gigajoule  (Annex I of Directive 2003/96/EC)		0,3 EUR per gigajoule  (Annex I of Directive 2003/96/EC)	
Country	National Currency	Excise duty Nat Curr EUR	VAT %	Excise duty Nat Curr EUR	VAT %
AT	EUR	1,7	20	1,7	20
BE	EUR	The national rate is 11.7577 EUR/Tonne, conversion rate is 0.0316 t/GJ. 0,3715	12	The national rate is 11.7577 EUR/Tonne, conversion rate is 0.0316 t/GJ. 0,3715	12
BG	BGN	0,6 0,3068	20	0,6 0,3068	20
CY	EUR	0,31	19	0,31	19
CZ	CZK	8,5 0,3158	21	8,5 0,3158	21
DE	EUR	Standard rate 0,33	19	Standard rate 0,33	19
DK	DKK	Energy tax (62.8 DKK) + CO2 tax (16.9 DKK) 79,7 10,7093	25	Energy tax (62.8 DKK) + CO2 tax (16.9 DKK) 79,7 10,7093	25
EE	EUR	0,93	20	0,93	20
EL	EUR	0,3	24	0,3	24
ES	EUR	0,15	21	0,65	21
FI	EUR	The national rate is 220.44 EUR/Tonne 6,9659	24	The national rate is 220.44 EUR/Tonne 6,9659	24

FR	EUR	The national rate is 14.62€ per MWH. Conversion into GJ: 14.62/3.6 = 4.06€	4,06	20	The national rate is 14.62€ per MWH. Conversion into GJ: 14.62/3.6 = 4.06€	4,06	20
HR	HRK		2,3 0,3041	25		2,3 0,3041	25
HU	HUF	The national tax rate is based on weight: HUF 2,516 per 1,000 kg.	93,09 0,2587	27	Coal and Coke used by households is exempted, see Article 15(1)(h) of Council Directive 2003/96/EC.	93,09 0,2587	27
IE	EUR	Carbon component only	3,17	13,5	Carbon component only	3,17	13,5
IT	EUR	The national rate is 12 EUR/Tonne, conversion rate is 0.0316 t/GJ.	0,3792	22	The national rate is 15 EUR/Tonne, conversion rate is 0.0316 t/GJ.	0,474	22
LT	EUR		0,15	21		0,3	21
LU	EUR	The national rate is 5 EUR/Tonne, conversion rate is 0.0316 t/GJ.	0,158	14	n/a The national rate is 0 EUR/Tonne, conversion rate is 0.0316 t/GJ.	0	14
LV	EUR	21.3 EUR/1,000 kg	0,76	21	21.3 EUR/1,000 kg	0,76	21
MT	EUR		0,3	18		0,3	18
NL	EUR		0,4831	21		0,4831	21
PL	PLN		1,28 0,2849	23		1,28 0,2849	23
PT	EUR	The national rate applied to the Coke is 68.75 EUR/Tonne, conversion rate is 0.0316 t/GJ. ISP=4.26 CO2=64.49 The national rate is 68.75 EUR/Tonne, conversion rate is 0.0316 t/GJ.	2,1725	23	The national rate applied for Coke is 68.75 EUR/Tonne, conversion rate is 0.0316 t/GJ. ISP=4.26 CO2=64.49 The national rate is 68.75 EUR/Tonne, conversion rate is 0.0316 t/GJ.	2,1725	23

		<p>The national rate applied to the Coal is 58.46 EUR/Tonne, conversion rate is 0.0316 t/GJ. ISP=4.26 CO2=54.20 The national rate is 58.46 EUR/Tonne, conversion rate is 0.0316 t/GJ.</p>	1,8473		<p>The national rate applied to the Coal is 58.46 EUR/Tonne, conversion rate is 0.0316 t/GJ. ISP=4.26 CO2=54.20 The national rate is 58.46 EUR/Tonne, conversion rate is 0.0316 t/GJ.</p>	1,8473	
RO	RON		0,78 0,16	19		1,57 0,3221	19
SE	SEK	<p>Reduced Energy tax (449.8 SEK/tonne). Business use = Heating purposes in the manufacturing process in industry + No CO2 tax is applied in the manufacturing process in industry within the Emission Trading Scheme. The national rate is 449.8 SEK/Tonne, conversion rate is 0.0316 t/GJ.</p>	14,2137 1,3556	25	<p>Energy tax (692 SEK/tonne) + CO2 tax (2 997 SEK/tonne). The national rate is 3,689 SEK/Tonne, conversion rate is 0.0316 t/GJ.</p>	116,5724 11,1177	25



		Reduced Energy tax (449.8 SEK/tonne). Business use = Heating purposes in the manufacturing process in industry + CO2 tax (2997 SEK/tonne). The national rate is 3,446.8 SEK/Tonne, conversion rate is 0.0316 t/GJ.	108,9189	10,3878	25		
SI	EUR	Excise duty 0.29 per gigajoule, surcharge on energy end-use efficiency 0.22 per gigajoule, surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration 0.28 per gigajoule, 1.56 per gigajoule CO2-tax.	2,34	22	Excise duty 0.29 per gigajoule, surcharge on energy end-use efficiency 0.22 per gigajoule, surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration 0.28 per gigajoule, 1.56 per gigajoule CO2-tax.	2,34	22
SK	EUR		0,31	20		0,31	20

				<p>Exemptions: for dual use; in mineral. processes; for a purpose other than as motor fuel or heating fuel; combined power and heat generation; in the production of electricity and of coke and semi-coke; for the transportation of persons or cargo by rail or inland waterways as part of commercial activities; by a final household coal customer; for operational purposes and techn. purposes in a mining and coal-processing undertaking; Coal up to technically justified losses in storage and transport</p>	0	20
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## Coal and Coke

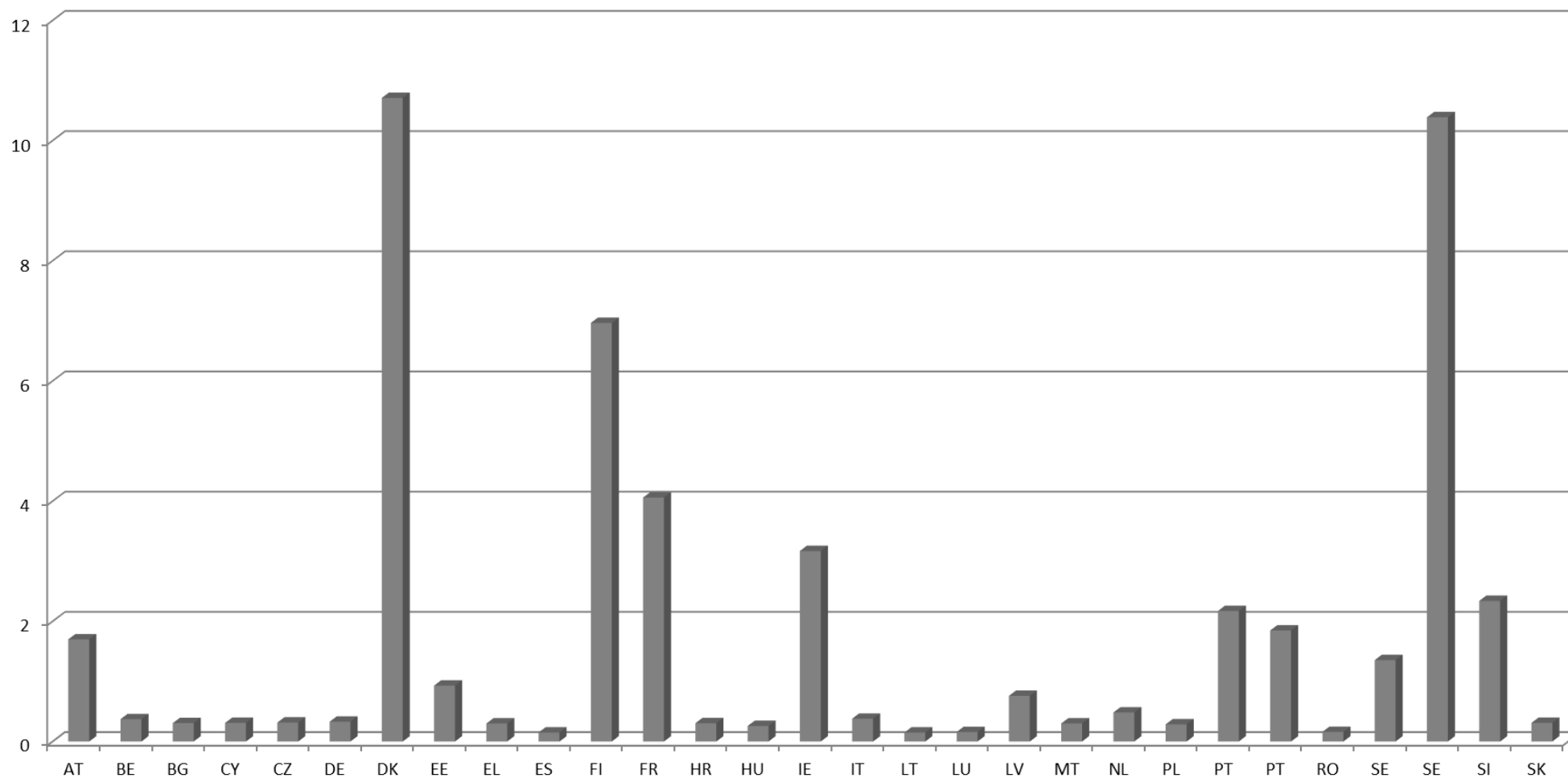
Per gigajoule		Coal and Coke			
		CN 2701, 2702 and 2704			
Reduced tax rates applied according to Directive 2003/96/EC		If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry		Article 15(1)(e): reduced rate applied for railways	
Country	National Currency	Excise duty Nat Curr EUR	VAT %	Excise duty Nat Curr EUR	VAT %
AT	EUR	n/a		n/a	
BE	EUR	The national rate is 0 EUR/Tonne, conversion rate is 0.0316 t/GJ.0	12	n/a The national rate is 11.7577 EUR/Tonne, conversion rate is 0.0316 t/GJ.0,3715	12
CZ	CZK	8,50,3158	21	8,50,3158	21
DK	DKK	Reduced Energy tax (1 DKK) + CO2 tax (16.9 DKK)17,92,4052	25	Only CO2 tax16,92,2709	25
ES	EUR	0,15	21	0,65	21
FI	EUR	The national rate is 220.44 EUR/Tonne6,9659	24	The national rate is 220.44 EUR/Tonne6,9659	24
FR	EUR	n.a.		n.a.	
LU	EUR	n/a		The national rate is 0 EUR/Tonne, conversion rate is 0.0316 t/GJ.0	14
MT	EUR	na		na	
PL	PLN	exemption		exemption	
RO	RON	0,780,16	19	0,780,16	19

SE	SEK	Reduced energy tax (449.8 SEK)+CO2 tax (2 997 SEK) = Heating purposes. The national rate is 3,446.8 SEK/Tonne, conversion rate is 0.0316 t/GJ.	108,9189	10,3878	25	The national rate is 0 SEK/Tonne, conversion rate is 0.0316 t/GJ.	0	0	
SK	EUR			0,31	20			0	20

Values in EUR at 01/10/2020

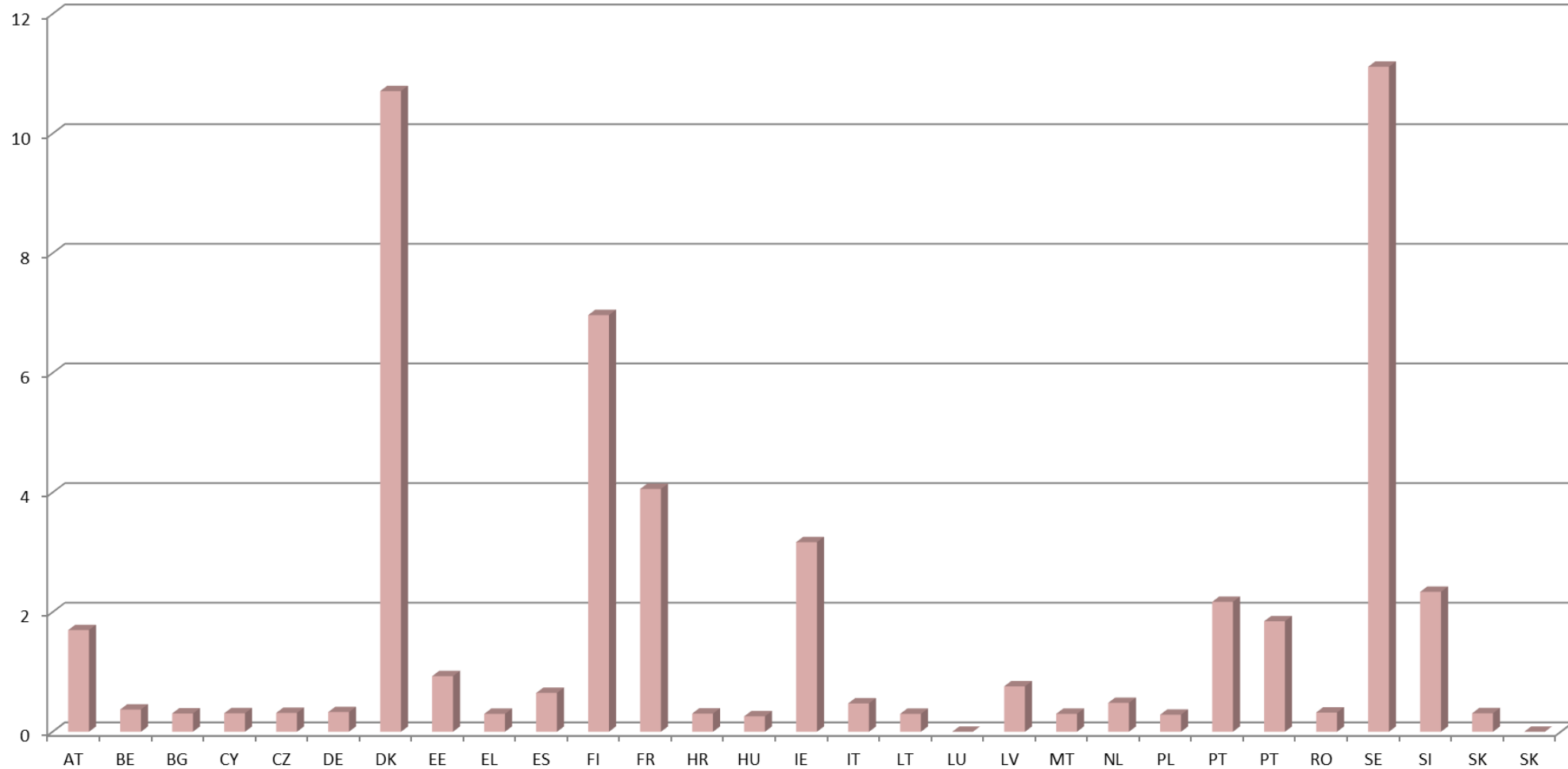
## Coal and Coke (heating "business use")

Situation as at 01/07/2021



Minimum Excise Duty: 0,15 EUR per gigajoule

## Coal and Coke (heating "non-business use")



# ELECTRICITY

		Electricity			
		For business use		For non-business use	
		CN 2716		CN 2716	
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		0,5 EUR per MWh  (Annex I of Directive 2003/96/EC)		1,0 EUR per MWh  (Annex I of Directive 2003/96/EC)	
Country	National Currency	Excise duty		Excise duty	
		Nat Curr	EUR	Nat Curr	EUR
AT	EUR		15		15
BE	EUR	1.9261 EUR/MWh (excise) + 3.4700 EUR/MWh (federal contribution)	5,3961	21	1.9261 EUR/MWh (excise) + 3.4700 EUR/MWh (federal contribution)
BG	BGN	2	1,0226	20	According Bulgarian Excise Duties and Tax Warehouses Act: Article 34a. (2) The excise rate for electricity falling within CN code 2716 for consumers of electricity for household purposes shall be BGN 0 per MWh.
CY	EUR	As from 01.01.2020 - Levy (Article 4(2), Directive 2003/96/EC)	5	19	As from 01.01.2020 - Levy (Article 4(2), Directive 2003/96/EC)
CZ	CZK	28,3	1,0513	21	28,3
DE	EUR		15,37	19	Standard rate
DK	DKK	4	0,5375	25	900

EE	EUR	1	20	1	20		
EL	EUR	for consumers of high and medium voltage for yearly consumption: 0 - 10.000 Mwh	5	6	2.2 EUR for households	5	6
		for consumers of high and medium voltage for yearly consumption: over 10.000 Mwh	2	6			
		other consumers	5	6			
ES	EUR	Tax on Electricity is an ad valorem (%) tax. The basis of assessment is the taxable amount that had been determined for the purposes of value added tax and the rate is 5.11269632% of it. The tax rate provided was the effective one in the first half of 2020.	4,02	21	Tax on Electricity is an ad valorem (%) tax. The basis of assessment is the taxable amount that had been determined for the purposes of value added tax and the rate is 5.11269632% of it. The tax rate provided was the effective one in the first half of 2020.	6,02	21
FI	EUR	This reduced rate is only for the following businesses: Industrial use, mining, data centers, agriculture. Other businesses pay the higher rate (here: non-business use)	0,63	24	All uses, except industrial use, mining, data centers, agriculture.	22,53	24
FR	EUR		22,5	20		22,5	20
HR	HRK		3,750,4958	25		7,50,9917	25



HU	HUF	310.5 HUF excise duty + 80 HUF financial support for the provision of discount-rate electricity to personnel based on their previous or existing employment in the electricity industry + 810 HUF aid linked to the stranded costs of conversion of the cogeneration process	1.200,5	3,3357	27	Electricity used by households is exempted, see Article 15(1)(h) of Council Directive 2003/96/EC.	1.200,5	3,3357	27
IE	EUR		1		13,5		1		13,5
IT	EUR	For monthly consumptions until 200,000 kWh.		12,5	22		22,7		10
		For monthly consumptions upper 200,000 kWh and until 1,200,000 kWh if monthly consumptions don't exceed 1,200,000 kWh. If monthly consumptions exceed 1,200,000 kWh, the monthly amount is 4,820 EUR for the consumptions upper 200,000 kWh, regardless of the real consumptions.		7,5	22				
LT	EUR			0,52	21		1,01		21
LU	EUR			0,5	8		1		8

LV	EUR	1,01		21	1,01		21	
MT	EUR	1,5		5	1,5		5	
NL	EUR	0-10,000 kWh124,28		21	0-10,000 kWh124,28		21	
		<10,000-50,000 kWh92,74		21	<10,000-50,000 kWh92,74		21	
		<50,000-10,000,000 kWh36,25		21	<50,000-10,000,000 kWh36,25		21	
		>10,000,000 kWh0,96		21	>10,000,000 kWh1,53		21	
PL	PLN	5	1,1127	23	5	1,1127	23	
PT	EUR	1		23	1		23	
RO	RON	2,61	0,5355	19	5,23	1,073	19	
SE	SEK	Business use = Electricity in the manu facturing process in industry, shoreside electricity and electricity used in datacenters.	6	0,5722	25	356	33,9523	25
					Tax level in the northern parts of Sweden.	260	24,7966	25
SI	EUR	to 10,000 MWh/year; excise duty 3.05 per MWh; 0.8 per MWh surcharge on energy end-use efficiency on electricity. The surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration is paid on connection.	3,85	22	to 10,000 MWh/year; excise duty 3.05 per MWh; 0.8 per MWh surcharge on energy end-use efficiency on electricity. The surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration is paid on connection.	3,85	22	

				over 10,000 MWh/year; excise duty 1.80 per MWh; 0.8 per MWh surcharge on energy end-use efficiency on electricity. The surcharge for the promotion of electricity generation from renewable energy sources and high- efficiency cogeneration is paid on connection.	2,6	22
SK	EUR	1,32	20		1,32	20
				Exemptions: used principally for the purposes of chemical reduction and in electrolytic and metallurgical processes; used in mineralogical processes; used for the manufacture of a product, when the cost of electricity accounts for more than 50% of the average own costs; used for the production of electricity and for maintaining the ability of the electricity generation facility to produce electricity; produced from a renewable source ... (exemptions continue in following cell)	0	20

				<p>... generated in a facility for combined power and heat generation, if supplied directly to the final electricity consumer; used for combined power and heat generation; used for the transportation of persons and cargo by rail, underground, tram, trolleybus, electric bus or funicular; generated aboard a ship used for the transportation of persons or cargo, where such transportation is carried out as part of commercial activities; used by a final household electricity customer</p>	0	20
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## Electricity

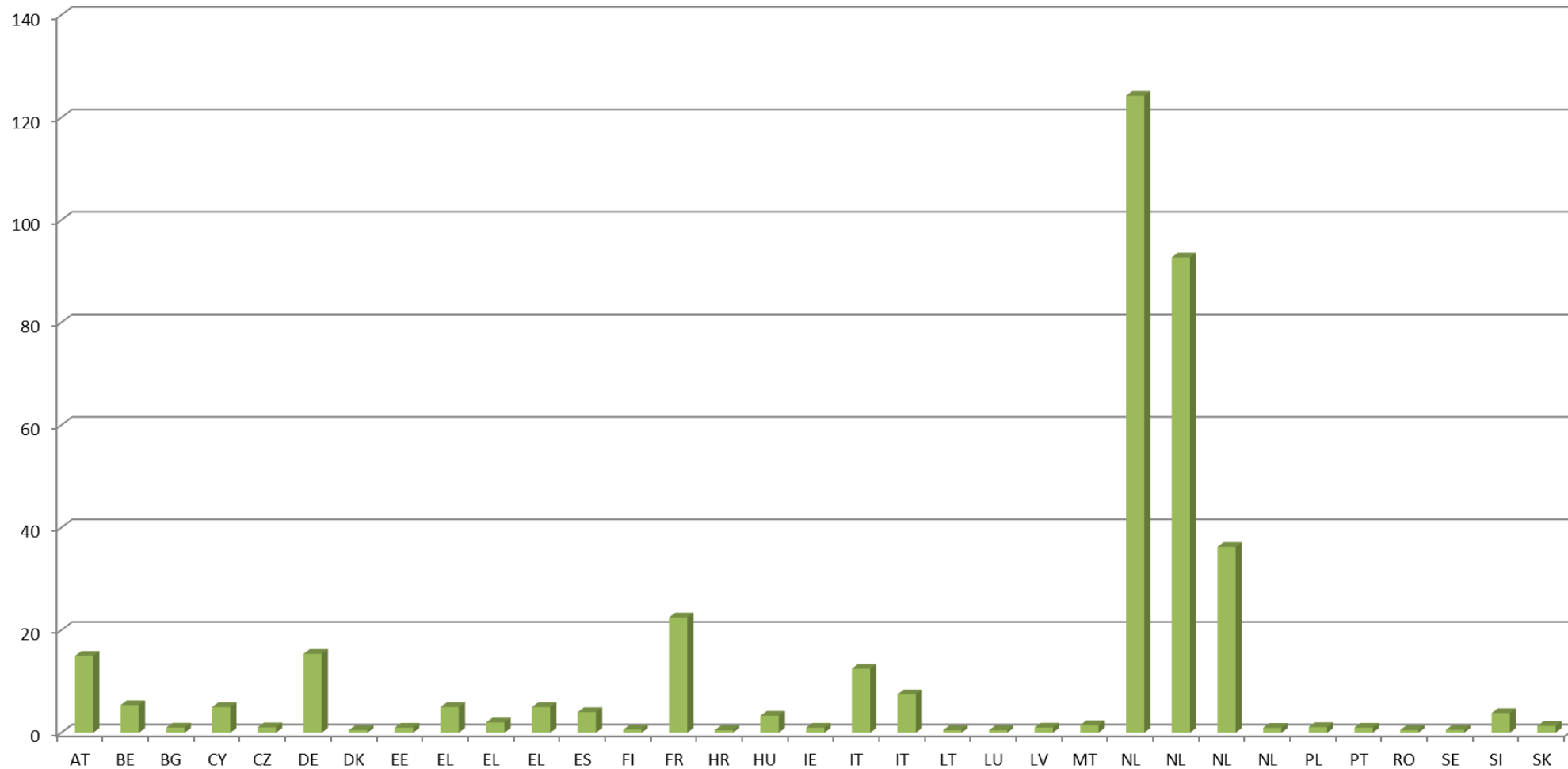
Per MWh		Electricity reduced rates applied in specific sectors							
		CN 2716							
Reduced tax rates applied according to Directive 2003/96/EC		If Article 15(3) is used for agricultural, horticultural or piscicultural works, and in forestry		Article 15(1)(e): reduced rate applied for railways		Article 15(1)(e): reduced rate applied for metro, tram and trolley bus			
Country	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty	
		Nat Curr	EUR		Nat Curr	EUR		Nat Curr	EUR
AT	EUR	n/a			n/a			n/a	
BE	EUR	0		21	exemption 0		21	n/a 5,3961	
CZ	CZK	28,3	1,0513	21	0	0	21	0	0
DE	EUR	15,37		19	11,42		19	11,42	
DK	DKK	4	0,5375	25	4	0,5375	25	4	0,5375
EL	EUR	0		6					
ES	EUR	Tax on Electricity is an ad valorem (%) tax. The basis of assessment is the taxable amount that had been determined for the purposes of value added tax and the rate is 5.11269632% of it. The tax rate provided was the effective one in the first half of 2020.	4,02	21	Tax on Electricity is an ad valorem (%) tax. The basis of assessment is the taxable amount that had been determined for the purposes of value added tax and the rate is 5.11269632% of it. The tax rate provided was the effective one in the first half of 2020.	4,02	21	Tax on Electricity is an ad valorem (%) tax. The basis of assessment is the taxable amount that had been determined for the purposes of value added tax and the rate is 5.11269632% of it. The tax rate provided was the effective one in the first half of 2020.	4,02

FI	EUR	0,63	24	0	24	0	24
FR	EUR	n.a.		0,5		0,5	
HR	HRK			0 0		0 0	
HU	HUF			1.200,5 3,3357	27	1.200,5 3,3357	27
IT	EUR			Exemption.		Exemption.	
LU	EUR	n/a		n/a		n/a	
LV	EUR			0	21	0	21
MT	EUR	na		na		na	
RO	RON	2,61 0,5355	19	2,61 0,5355	19	2,61 0,5355	19
SE	SEK	6 0,5722	25	0 0		0 0	
SK	EUR	1,32	20	0	20	0	20

Values in EUR at 01/10/2020

## Electricity (heating "business use")

Situation as at 01/07/2021

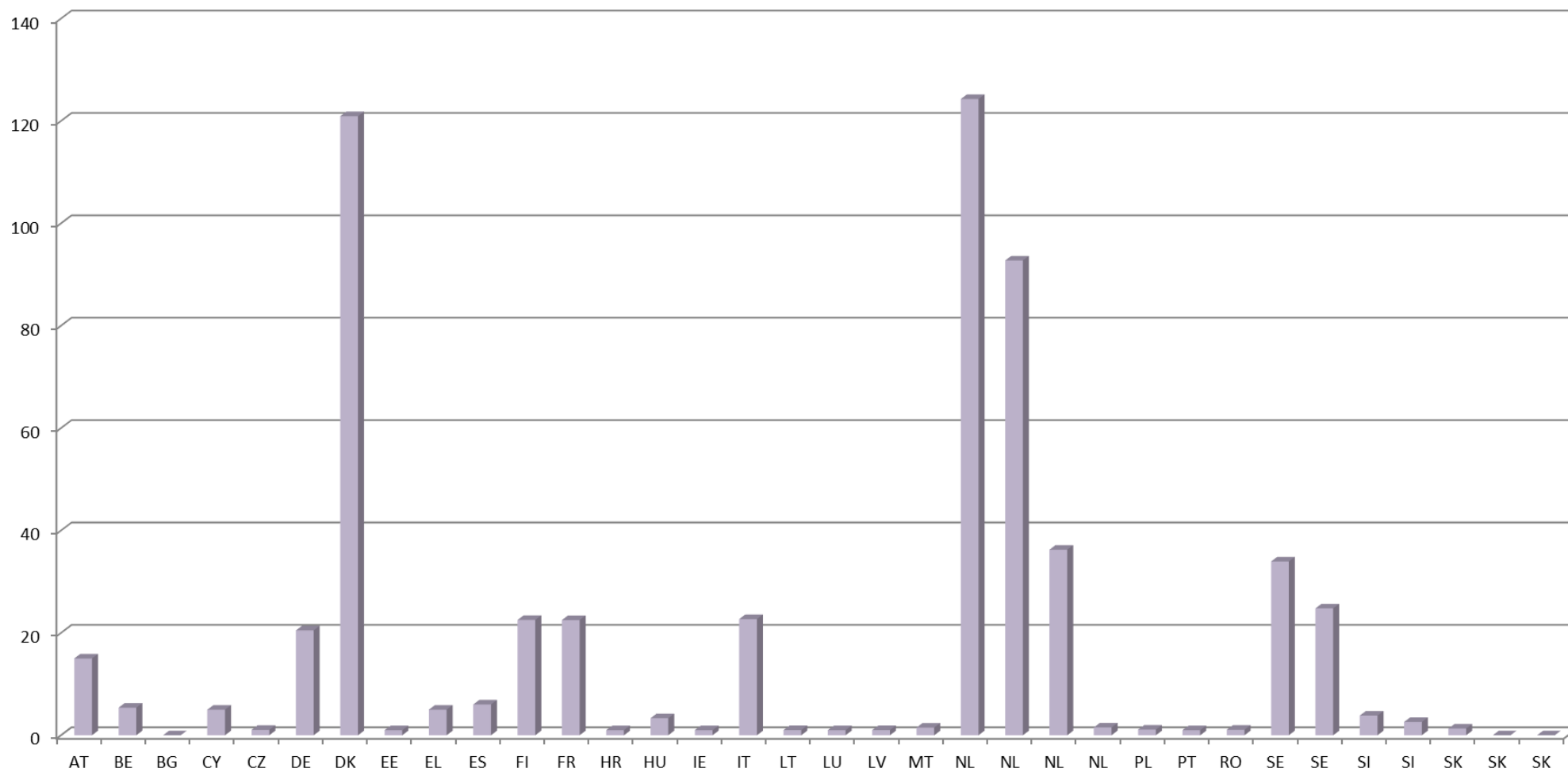


Minimum Excise Duty: 0,5 EUR per MWh

Values in EUR at 01/10/2020

## Electricity (heating "non-business use")

Situation as at 01/07/2021



Minimum Excise Duty: 1 EUR per MWh



## LIST OF COUNTRY CONTACT POINTS FOR EXCISE DUTY TABLES

COUNTRY	ADMINISTRATION	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/customs_excise">https://finance.belgium.be/en/customs_excise</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 22601659 +357 22601725	<a href="http://www.mof.gov.cy/mof/customs/customs.nsf/index_en/index_en?OpenDocument">http://www.mof.gov.cy/mof/customs/customs.nsf/index_en/index_en?OpenDocument</a>	-
CZ	Ministry of Finance	Excise Duty Unit	+420 2 5704 2575 +420 2 5704 2639	-	-
DE	Bundesministerium der Finanzen / Federal Ministry of Finance	Referat III B 3 / Division III B 3	-	<a href="https://www.zoll.de">https://www.zoll.de</a> <a href="https://www.bundesfinanzministerium.de">https://www.bundesfinanzministerium.de</a>	iiib3@bmf.bund.de
DK	Ministry of Taxation	Department of Environmental taxes	+45 33923392	-	skm@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 Excise Duties & VAT Direction	+30 210 69 87 423 +30 210 69 87 422	<a href="https://www.aade.gr/">https://www.aade.gr/</a>	finexcis@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.	+34 915 958 245	<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 30331 +358 2955 30384	-	votilastot@vm.fi
FR	Direction générale des douanes et droits indirects	Bureau FID1 « Fiscalités de l'énergie, de l'environnement et lois de finances » (Energy)	+33 1 57 53 44 12 +33 1 57 53 48 40 +33 1 57 53 41 47 +33 1 57 53 45 70	<a href="https://www.douane.gouv.fr">https://www.douane.gouv.fr</a>	dg-fid1@douane.finances.gouv.fr

COUNTRY	ADMINISTRATION	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	-	jovedeki@pm.gov.hu
IE	Office of the Revenue Commissioners	Indirect Taxes Division Excise Branch	+353 1 858 98 89 +353 1 858 97 49 +353 1 858 99 16	-	-
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/portale/">https://www.adm.gov.it/portale/</a>	-
LT	Ministry of Finance of the Republic of Lithuania	-	+370 5 2390000	<a href="http://www.finmin.lrv.lt/">http://www.finmin.lrv.lt/</a>	finmin@finmin.lt
LU	Administration des douanes et accises	Division TAXUD	+352 2818 2818	<a href="http://douanes.public.lu/fr.html">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 accounting regulations	+4 021 226 21 98	<a href="https://mfinante.gov.ro/ro/domenii/fiscalitate/impozite-si-taxa/regim-accize">https://mfinante.gov.ro/ro/domenii/fiscalitate/impozite-si-taxa/regim-accize</a>	-
SE	Ministry of Finance	-	+46 8 405 29 77 +46 8 405 13 82	<a href="https://www.government.se">https://www.government.se</a>	-
SI	Ministry of Finance	-	+386 1 369 67 33 +386 1 369 67 42	-	-
SK	Ministry of Finance	-	+421 2 59583490	-	-