



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

EXCISE DUTY TABLES

Part III - Manufactured Tobacco

This document can be consulted on DG TAXUD Web site:

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

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

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

INTRODUCTORY NOTE

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

As from 1 January 2007 this publication:

** covers all EU Countries;*

** has been divided into three different sections:*

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

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

It is intended that Countries will regularly communicate to the Commission all modifications of the rates covered by this publication and that revised editions of the tables will be published twice a year.

To this end, it is vital that all changes to duty structures or rates are advised by Countries to the Commission as soon as possible so that they may be incorporated in the tables with the least possible delay. All details should be sent to:

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

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

http://ec.europa.eu/taxation_customs/index_en.htm

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

TABLE OF CONTENTS

INTRODUCTORY NOTE	2
TABLE OF CONTENTS	3
EURO EXCHANGE RATES.....	4
MANUFACTURED TOBACCO	5
CIGARETTES.....	6
CIGARS AND CIGARILLOS.....	12
FINE CUT SMOKING TOBACCO (intended for the rolling of cigarettes)	14
OTHER SMOKING TOBACCOS.....	16
LIST OF COUNTRY CONTACT POINTS FOR EXCISE DUTY TABLES	18

EURO EXCHANGE RATES

Value of National Currency in EUR at the first working day of October ¹		
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

¹ 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.

MANUFACTURED TOBACCO

Update Situation - Excise Duty Tables

01/07/2021

All Countries: Update / corrigendum of all tables, footnotes and contact data

All Countries: Insertion of the specific, ad valorem and VAT rates of 2021 additionally to the rates applicable as from 1 July 2021 in order to allow the correct calculation of the excise incidence for cigarettes and fine-cut tobacco (see pages 7 and 13).

According to Articles 8(2) and 14(2) of Council Directive 2011/64/EU the weighted average price (WAP) for cigarettes and fine-cut tobacco has to be calculated by reference to the total value of all cigarettes/fine-cut tobacco released for consumption, based on the retail selling price including all taxes, divided by the total quantity of cigarettes/fine-cut tobacco released for consumption on the basis of data relating to all such releases for consumption made in the preceding calendar year.

CIGARETTES

Situation as at 01/07/2021

Country	Specific excise (per 1000 cigarettes)				Ad valorem excise in %	VAT in %	Ad valorem excise + VAT	Total tax (incl VAT)	Current MPPC per 1000 cigarettes (only for the purpose of comparison - not applied for calculation)		WAP per 1000 cigarettes pursuant to Art. 8(2) Dir. 2011/64/EU (*)		Excise yield*	Minimum excise duty Article 8 (6) Directive 2011/64/EU	Overall minimum excise duty* Specific +ad valorem (excl. VAT)
	NatCurr	EUR	as % of WAP	As % of total tax (specific +ad valorem +VAT)	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	(as % of WAP)	NatCurr	EUR	NatCurr	EUR	EUR per 1000 cigarettes of the WAP	EUR per 1000 cigarettes	as % of WAP
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
AT	-	68	26,43	34,06	34,5	16,67	51,17	77,6	-	-	-	257,3	156,7685	153,63	60,93
BE	-	81,4691	25,47	30,74	40,04	17,36	57,4	82,87	-	375	-	319,8087	209,5205	219,9965	65,51
BG	109	55,7317	40,27	49,15	25	16,67	41,67	81,94	260	132,937 9	270,64	138,3782	90,3262	90,5001	65,27
CY	-	55	25,23	33,55	34	15,97	49,97	75,2	-	200	-	218	129,12	121,5	59,23
CZ	1.790	66,4983	34,97	42,48	30	17,36	47,36	82,32	5.050	187,606 8	5.119	190,1701	123,5493	118,8796	64,97
DE	-	98,2	31,78	45,77	21,69	15,97	37,66	69,44	-	333,333	-	308,996	165,2212	165,22	53,47
DK	1.737,9	233,522 8	67,46	76,26	1	20	21	88,46	2.768,75	372,038 8	2.576,28	346,1765	236,9846	-	68,46
EE	-	86,5	40,52	46,47	30	16,67	46,67	87,18	-	213,5	-	213,5	150,55	145,6	70,52
EL	-	82,5	39,33	46,45	26	19,35	45,35	84,69	-	230	-	209,74	137,0324	117,5	65,33
ES	-	24,7	10,9	13,76	51	17,36	68,36	79,26	-	247,5	-	226,56	140,2456	131,5	61,9
FI	-	79,5	18,49	20,58	52	19,35	71,35	89,85	-	415	-	429,93	303,0636	312	70,49
FR	-	63,5	13,09	15,45	55	16,67	71,67	84,76	-	525	-	485,07	330,2885	336	68,09
HR	400	52,8891	28,51	34,55	34	20	54	82,51	1.300	171,889 5	1.402,99	185,5071	115,9615	117,4137	62,51

	Specific excise (per 1000 cigarettes)				Ad valorem excise in %	VAT in %	Ad valorem excise + VAT	Total tax (incl VAT)	Current MPPC per 1000 cigarettes (only for the purpose of comparison - not applied for calculation)		WAP per 1000 cigarettes pursuant to Art. 8(2) Dir. 2011/64/EU (*)		Excise yield*	Minimum excise duty Article 8 (6) Directive 2011/64/EU	Overall minimum excise duty* Specific +ad valorem (excl. VAT)
	NatCurr	EUR	as % of WAP	As % of total tax (specific +ad valorem +VAT)					(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	(as % of WAP)			
Country	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
HU	26,000	72,2443	36,73	45,35	23	21,26	44,26	80,99	-	-	70,793	196,7073	117,487	109,2	59,73
IE	-	356,39	55,64	66,99	10,06	17,36	27,42	83,06	-	700	-	640,5	420,8243	414,24	65,7
IT	-	22,088	8,56	11,	51,24	18,03	69,27	77,83	-	250	-	258	154,28	-	59,8
LT	-	69,4	36,91	46,57	25	17,36	42,36	79,27	-	-	-	188	116,4	115,5	61,91
LU	-	19,1414	8,09	11,68	46,65	14,53	61,18	69,27	-	270	-	236,52	129,478	118,3	54,74
LV	-	92,5	50,42	60,91	15	17,36	32,36	82,78	-	166,37	-	183,46	120,019	121,4	65,42
MT	-	107	39,67	50,65	23,4	15,25	38,65	78,33	-	275	-	269,72	170,1145	165	63,07
NL	-	223,82	62,53	73,67	5	17,36	22,36	84,89	-	-	-	357,92	241,716	243,25	67,53
PL	228,1	50,7622	30,55	37,58	32,05	18,7	50,75	81,3	-	-	746,56	166,1422	104,0108	104,09	62,6
PT	-	101	43,53	57,11	14	18,7	32,7	76,23	-	240	-	232	133,48	136,72	57,53
RO	428,604	87,9368	44,33	59,67	14	15,97	29,97	74,29	1.000	205,170 3	966,9	198,3792	115,7099	112,2384	58,33
SE	1.620	154,502	52,27	71,34	1	20	21	73,27	-	-	3.099	295,5566	157,4576	-	53,27
SI	-	76,951	40,39	49,67	22,9	18,03	40,93	81,33	-	199,74	-	190,5	120,5736	120	63,29
SK	-	74,6	43,12	52,09	23	16,67	39,67	82,79	-	195	-	172,99	114,3877	116,5	66,12

This table has been modified in order to take account of the amended and new provisions contained in Council Directive 2011/64/EU of 21 June 2011 (Codification),

TIRSP = Tax included retail selling price (Retail selling price, all taxes included)

MPPC = Most popular price category

WAP = Weighted average price

** Columns 13 and 15: if applicable, the tax rates indicated on page 7 are based for calculation due to the fact that the WAP is calculated on data relating to the releases for consumption made in the preceding calendar year.*

Cigarettes - Additional comments to the tables on previous page

Situation as at 01/07/2021

Calculation of the WAP:

$$\frac{\text{Total value of all cigarettes released for consumption (TIRSP) in 2020}}{\text{Total quantity of cigarettes released for consumption in 2020}}$$

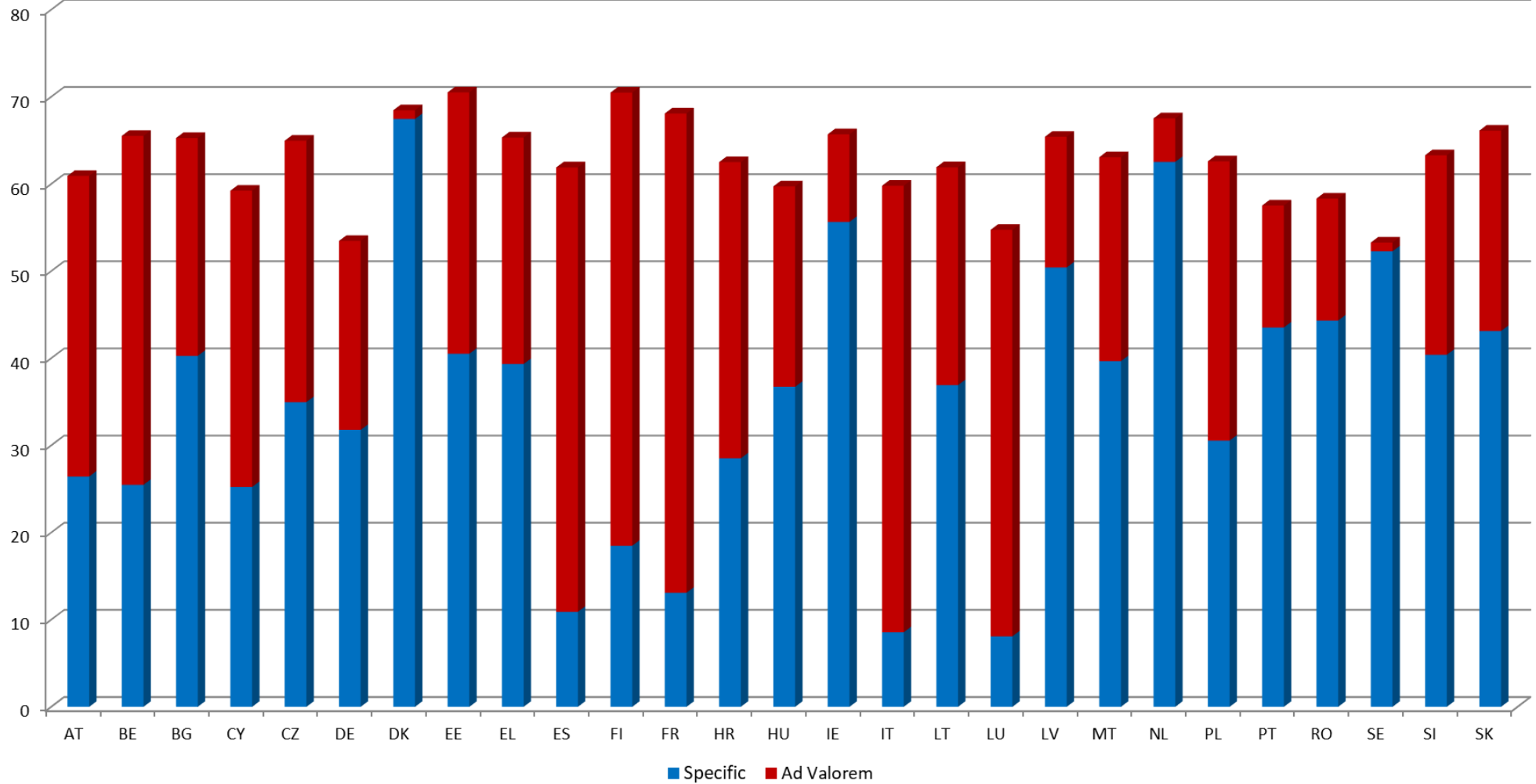
- AT: Valid as of April 1st, 2021 the specific excise (per 1,000) is € 68.00 and Ad Valorem excise (as % of TIRSP) is 34.5 %.
- CZ: WAP and MPPC calculated on the basis of the amount of cigarettes released for consumption in 2019.
- DK: From January 1 2022 specific excise (per 1,000) will be 1935.4 DKK.
- EL: WAP is valid as of 31 January 2021 and is based on the releases for consumption during 2020
- FR: Indexation de la part spécifique et du minimum de perception selon la croissance de l'indice des prix à la consommation hors tabac en 2019 prévue par arrêté du 6 novembre 2020. Ces paramètres évoluent donc par rapport au contenu de l'article 575 A du code général des impôts (cigarettes, tabacs fine coupe destinés à rouler les cigarettes, cigares et cigarillos, autres tabacs à fumer).
- HR: MPPC for the period 2020
WAP for the period from 1 January till 31 December 2020.
Rates for cigarettes applicable as from 01/03/2021
- IT: Due to rounding in the formulas, we have slightly different values for the above results:
Specific excise (as % of Total tax) is 11,00 %
An overall minimum tax (excise duty+VAT) [pursuant to Art. 7(4) Dir. 2011/64/EU] was introduced starting from 1st January 2015. From 16th January 2021 is 193,21 EUR per 1,000 cigarettes (equal to 96.22% of the excise duty plus VAT on the WAP).
- LV: Planned changes:
- as of 1st January, 2022 specific tax rate will be increased to EUR 98.0 and minimum excise duty - to EUR 128.4;
- as of 1st January, 2023 specific tax rate will be increased to EUR 104.0 and minimum excise duty - to EUR 135.9.
- RO: MPPC corresponding to March 2021.
Global excise duty and specific excise duty are applicable for the period 01.04.2021 - 31.03.2022.
- SK: Planned tax rate from 1.2.2022: specific rate 79.6 EUR per 1,000; minimum excise duty 124.30 EUR per 1,000)
Planned tax rate from 1.2.2023: specific rate 84.6 EUR per 1,000; minimum excise duty 132.10 EUR per 1,000)

% of retail selling price

Cigarettes

Overall minimum Excise Duty

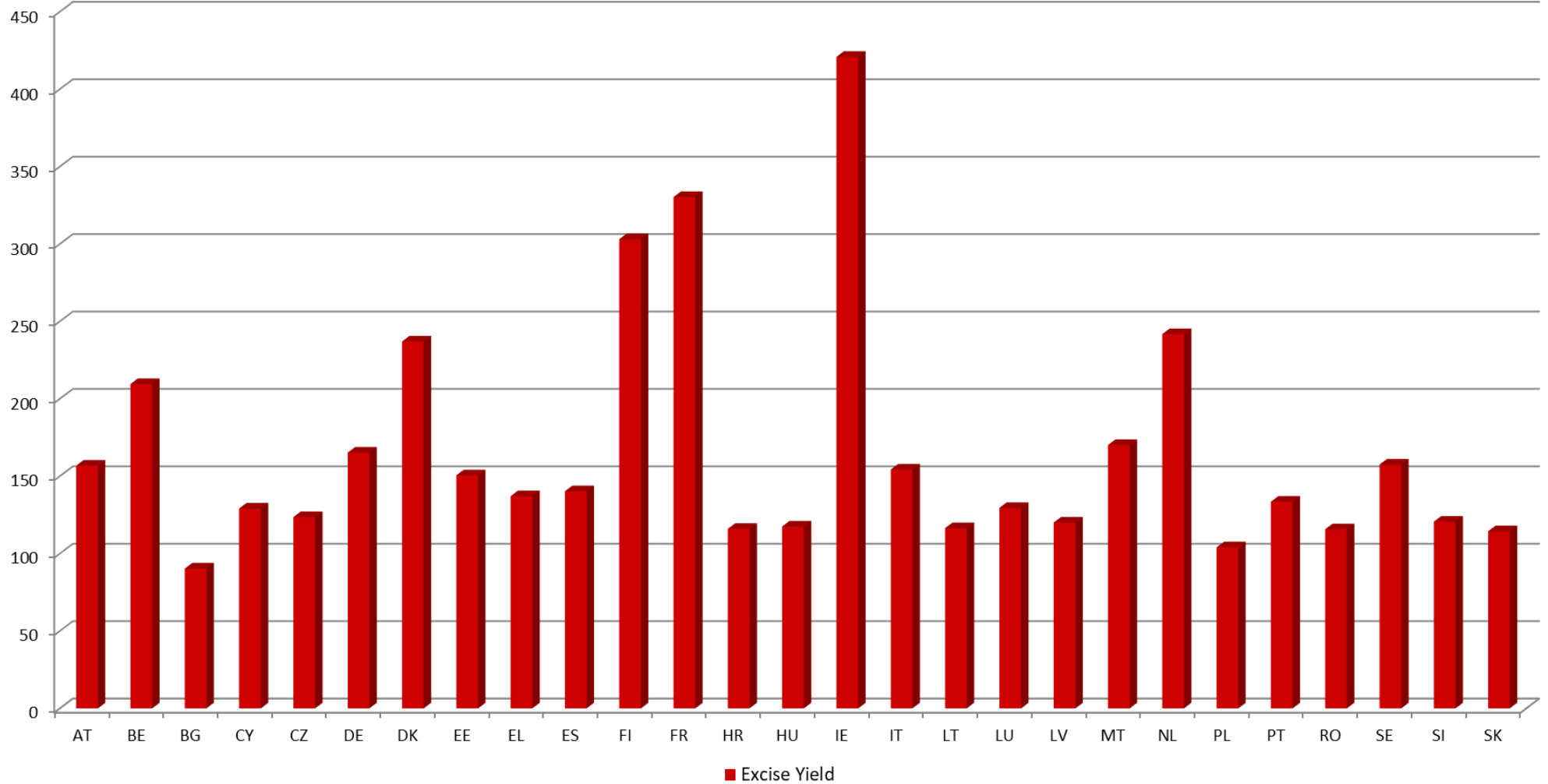
Situation as at 01/07/2021



Values in EUR as at 01/10/2020

Cigarettes Excise Yield

Situation as at 01/07/2021



CIGARS AND CIGARILLOS

Situation as at 01/07/2021

Country	Specific Excise per 1,000		Specific Excise per kg		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Minimum Duty Article 14(1) of Dir. 2011/64/EU	
	NatCurr	EUR	NatCurr	EUR	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	EUR/1000 pcs	EUR/kg
	1	2	3	4	5	6	7	8	9
AT	-	-	-	-	13	16,67	29,67	100	-
BE	-	0	-	0	10	17,36	27,36	98,5	-
BG	270	138,0509	-	-	-	-	-	-	-
CY	-	-	-	90	-	-	-	-	-
CZ	2.080	77,2717	-	-	-	-	-	-	-
DE	-	14	-	-	1,47	15,97	17,44	-	-
DK	1.010,1	135,7278	-	-	10	20	30	272,6381	-
EE	-	151	-	-	10	16,67	26,67	211	-
EL	-	-	-	-	35	19,35	54,35	-	-
ES	-	-	-	-	15,8	17,36	33,16	41,5	-
FI	-	45	-	-	34	19,35	53,35	310	-
FR	-	48,6	-	-	36,3	16,67	52,97	268,4	-
HR	860	113,7115	-	-	0	20	20	-	-
HU	-	-	-	-	14	21,26	35,26	12,226	-
IE	-	-	-	414,861	-	-	-	-	-
IT	-	-	-	-	23,5	18,03	41,53	-	35
LT	-	-	-	55	-	-	-	-	-
LU	-	-	-	-	10	14,53	24,53	23,5	-
LV	-	104,7	-	-	-	-	-	-	-
MT	-	25,24	-	-	-	-	-	-	-
NL	-	-	-	-	9	17,36	26,36	-	-
PL	-	-	433	96,3614	-	-	-	-	-
PT	-	-	-	-	25	18,7	43,7	412,1	-
RO	334,49	68,6274	-	-	-	-	-	-	-

	Specific Excise per 1,000		Specific Excise per kg		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Minimum Duty Article 14(1) of Dir. 2011/64/EU	
	NatCurr	EUR	NatCurr	EUR	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	EUR/1000 pcs	EUR/kg
Country	1	2	3	4	5	6	7	8	9
SE	1.420	135,4277	-	-	-	-	-	-	-
SI	-	-	-	-	6,3	18,03	24,33	45	-
SK	-	-	-	76,7	-	-	-	-	-

This table has been modified in order to take account of the new provisions contained in Council Directive 2011/64/EU of 21 June 2011 (Codification).

TIRSP: Tax Included Retail Selling Price (Retail Selling Price, **all** taxes included)

Additional comments to this table

Specific excise per 1000 items: BG,CZ,DE,DK,EE,FI,FR,HR,LV,MT,RO,SE

Specific excise per kg: CY,IE,LT,PL,SK

Minimum duty per 1000 items: AT,BE,DK,EE,ES,FI,FR,HU,LU,PT,SI

Minimum duty per kg: IT

DK: From January 1 2022 specific excise (per 1,000) will be 1,185.1 DKK and minimum (per 1,000) will be 2,279 DKK.

IT: Ad valorem excise (as % of TIRSP) of Cigarillos is 24.0 % starting from 1st January 2020.

Minimum excise duty (per Kg - pursuant to Art. 14(1) Dir. 2011/64/EU) of Cigarillos is 37 EUR starting from 1st January 2020

LV: Planned tax rate increase as of 1st January, 2022 to EUR 115.2 and as of 1st January, 2023 to EUR 126.7.

PT: For cigarillos Minimum excise duty (per 1,000 - pursuant to Art. 14(1) Dir. 2011/64/EU) is 61.81 EUR.

SK: Planned tax rate from 1.2.2023: specific excise (per kg) 89.3 EUR

FINE CUT SMOKING TOBACCO (INTENDED FOR THE ROLLING OF CIGARETTES)

Situation as at 01/07/2021

	Specific Excise		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Current WAP per kg		Minimum Duty Article 14(1) of Dir. 2011/64/EU
	NatCurr	EUR	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	NatCurr	EUR	EUR/kg or 1000 pcs
Co untry	1	2	3	4	5	6	7	8
AT	-	-	56	16,67	72,67	-	194,3	130
BE	-	63,3083	31,5	17,36	48,86	-	183,5666	127,1884
BG	152	77,7176	-	-	-	-	-	-
CY	-	150	-	-	-	-	-	-
CZ	2.720	101,0476	-	-	-	-	-	-
DE	-	48,49	14,76	15,97	30,73	-	159,432	72,02
DK	1.350,9	181,5213	0	20	20	-	-	-
EE	-	97,1	-	-	-	-	-	-
EL	-	170	-	-	-	-	-	-
ES	-	23,5	41,5	17,36	58,86	-	172,46	98,75
FI	-	52,5	52	19,35	71,35	-	262,45	194,5
FR	-	83,3	49,1	16,67	65,77	-	444,81	304,7
HR	860	113,7115	0	20	20	-	-	-
HU	23.600	65,5756	-	-	-	48.231	134,0159	-
IE	-	399,12	-	-	-	-	-	-
IT	-	-	59	18,03	77,03	-	-	130
LT	-	90	-	-	-	-	-	-
LU	-	18,75	33,75	14,53	48,28	-	115,13	55,8
LV	-	80,25	-	-	-	-	-	-
MT	-	122	-	-	-	-	25,4443	-
NL	-	160,91	-	-	-	-	223,37	160,91
PL	155,79	34,6701	32,05	18,7	50,75	500,71	111,4298	-
PT	-	81	15	18,7	33,7	-	267,33	175
RO	504,34	103,4756	-	-	-	-	-	-
SE	1.971	187,9775	-	-	-	-	-	-
SI	-	45	37	18,03	55,03	-	171,61	99
SK	-	89,3	-	-	-	-	-	-

This table has been modified in order to take account of the new provisions contained in Council Directive 2011/64/EU of 21 June 2011 (Codification).

TIRSP: Tax Included Retail Selling Price (Retail Selling Price, **all** taxes included)

WAP: Weighted Average Price

Additional comments to this table

Calculation of the WAP: $\frac{\text{Total value of all cigarettes released for consumption (TIRSP) in 2020}}{\text{Total quantity of cigarettes released for consumption in 2020}}$

- AT: The minimum excise duty of € 130.00 is valid as of April 1st, 2021 until March 31st, 2022.
- DK: From January 1 2022, specific excise (per kg) will be 1,550.9 DKK.
- LU: The specific excise did change on the 1st of February 2019.
- NL: In fact, NL doesn't have a minimum excise duty for smoking tobacco anymore since there's only a specific excise.
- SK: Planned tax rate from 1.2.2022: specific excise (per kg) 95.3 EUR
Planned tax rate from 1.2.2023: specific excise (per kg) 101.3 EUR

OTHER SMOKING TOBACCOS

Situation as at 01/07/2021

	Specific Excise		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Minimum Duty Article 14(1) of Dir. 2011/64/EU
	NatCurr	EUR	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	EUR/kg or 1000 pcs
Co unt ry	1	2	3	4	5	6
AT	-	-	34	16,67	50,67	-
BE	-	63,3083	31,5	17,36	48,86	127,1884
BG	233	119,1328	-	-	-	-
CY	-	150	-	-	-	-
CZ	2.720	101,0476	-	-	-	-
DE	-	15,66	13,13	15,97	29,1	22
DK	1.300,9	174,8028	-	-	-	-
EE	-	97,1	-	-	-	-
EL	-	156,7	-	-	-	-
ES	-	-	28,4	17,36	45,76	22
FI	-	75,5	48	19,35	67,35	-
FR	-	31,3	51,4	16,67	68,07	135,2
HR	860	113,7115	0	20	20	-
HU	23.600	65,5756	-	-	-	-
IE	-	287,821	-	-	-	-
IT	-	-	56,5	18,03	74,53	-
LT	-	90	-	-	-	-
LU	-	18,75	33,75	14,53	48,28	55,8
LV	-	80,25	-	-	-	-
MT	-	122	-	-	-	-
NL	-	160,91	-	-	-	160,91
PL	155,79	34,6701	32,05	18,7	50,75	-
PT	-	81	15	18,7	33,7	175
RO	504,34	103,4756	-	-	-	-
SE	1.971	187,9775	-	-	-	-
SI	-	45	-	-	-	-
SK	-	89,3	-	-	-	-

This table has been modified in order to take account of the new provisions contained in Council Directive 2011/64/EU of 21 June 2011 (Codification).

TIRSP: Tax Included Retail Selling Price (Retail Selling Price, **all** taxes included)

Additional comments to this table

- BG: The excise rate of heated tobacco products has been changed since 01.10.2018
- CY: As from 22/9/2017 excise duty is applied to heated tobacco. Tax rate = 150 EUR per kg.
- DK: From January 1 2022 specific excise (per kg) will be 1,500.9 DKK.
- HR: Rates for fine cut tobacco, other smoking tobacco, cigars and cigarillos applicable as from 01/03/2021
- LU: The specific excise did change on the 1st of february 2019.
- LV: "Other" - tobacco leaves are taxed at the same level as other smoking tobacco.
Planned tax rate increase as of 1st January, 2022 to EUR 85.9 and as of 1st January, 2023 to EUR 91.9.

Tax rate for **heated tobacco** (per kg) is EUR 160.

Planned tax rate increase as of 1st January, 2022 to EUR 207. and as of 1st January 2023 to EUR 218.

Tobacco substitute products

Tax rate for **tobacco substitute products** (per kg) is EUR 80 starting from 1st January 2021.

Planned tax rate increase as of 1st January 2022 to EUR 100 per kg and as of 1st January 2023 to EUR 120 per kg.

- NL: In fact NL doesn't have a minimum excise duty for smoking tobacco anymore since there's only a specific excise.
- SK: Planned tax rate from 1.2.2022: specific excise (per kg) 95.3 EUR;
Planned tax rate from 1.2.2023: specific excise (per kg) 101.3 EUR.
HEATED TOBACCO PRODUCTS - tax rate from 1.2.2021: specific excise (per kg) 132.2 EUR; planned tax rate from 1.2.2022: specific excise (per kg) 160 EUR; planned tax rate from 1.2.2023: specific excise (per kg) 187.8 EUR.

LIST OF COUNTRY CONTACT POINTS FOR EXCISE DUTY TABLES

COUNT RY	ADMINISTRA TION	CONTACT	TELEPH ONE N	WEBSITE	E-MAIL
AT	Bundesminist erium für Finanzen	-	+43 1 514 33 506 222	https://www.bmf.gv.at	Post.iv-5@bmf.gv.at
BE	Federal Public Service Finance - General Administration of Customs and Excise	Excise Legislation	-	https://finance.belgium.be/en/contact	da.lex.acc@minfin.fed.be
BG	Ministry of Finance	Tax Policy Directorate	+359 2 9859 2850	http://www.minfin.bg/	-
CY	Ministry of Finance	Department of Customs & Excise	+357 22601755 +357 22601873	http://www.mof.gov.cy/mof/customs/customs.nsf/index_gr/index_gr?OpenDocument	-
CZ	Ministry of Finance	Excise Duty Unit	+420 2 5704 2575 +420 2 5704 2639	-	-
DE	Bundesminist erium der Finanzen	Referat III B 4	-	http://www.bundesfinanzministerium.de	IIIB4@bmf.bund.de
DK	Ministry of Taxation	Department of VAT, Excise and Customs	+45 33923392	https://www.skm.dk	lovgivningoekonomi@skm. dk
EE	Ministry of Finance	Fiscal Policy Department	+3726113 221	https://www.rahandusministeerium.ee/en	info@rahandusministeerium.e e
EL	Independent Authority for	Directorate General of Customs and	+30 210 69 87 412 +30 210	https://www.aade.gr/en/customs	finexcis@aade.gr

COUNTRY	ADMINISTRATION	CONTACT	TELEPHONE N	WEBSITE	E-MAIL
	Public Revenue	Excise Excise Duties & VAT Direction	69 87 426 +30 210 69 87 428		
ES	Ministerio de Hacienda	Dirección General de Tributos. Subdirección General de Impuestos Especiales y Tributos sobre el Comercio Exterior y sobre el Medio Ambiente	+34 91 5958245	http://www.hacienda.gob.es/es-ES/Areas%20Tematicas/Impuestos/Direccion%20General%20de%20Tributos/Paginas/Direccion%20general%20de%20tributos.aspx	especiales.tce@tributos.hacienda.gob.es
FI	Ministry of Finance	-	+358 2955 30577 +358 2955 30384	-	votilastot@vm.fi
FR	Direction générale des douanes et droits indirects	Bureau FID3 « contributions indirectes (Tobacco)	+33 1 57 53 44 12 +33 1 57 53 48 40 +33 1 57 53 41 47 +33 1 57 53 45 70	-	dg-fid3@douane.finances.gouv.fr
HR	Central Office, Customs Directorate	Excise Duty Sector	+385 1 621 1212	https://carina.gov.hr/	-
HU	Ministry of Finance	-	+36 1 795 1895 +36 1 795 1056	-	jovedeki@pm.gov.hu

COUNTRY	ADMINISTRATION	CONTACT	TELEPHONE	WEBSITE	E-MAIL
			+36 1 795 7967		
IE	Office of the Revenue Commissioners	Indirect Taxes Division Excise Branch	+353 1 858 9874	https://www.revenue.ie/en/companies-and-charities/excise-and-licences/tobacco-products-tax/index.aspx	tobacco@revenue.ie
IT	Agenzia delle Dogane e dei Monopoli	"Telematic office for public relations"	+39 06 58571	https://www.adm.gov.it/portale/	-
LT	Ministry of Finance of the Republic of Lithuania	-	+370 5 239 0000	http://finmin.lrv.lt/	finmin@finmin.lt
LU	Administration des douanes et accises	Division TAXUD	+352 2818 2818	https://douanes.public.lu/fr.html	taxud@do.etat.lu
LV	Ministry of Finance	State Revenue Service	+371 6709 54 05 +371 6712 00 00	https://www.fm.gov.lv/en https://www.vid.gov.lv/en	pasts@fm.gov.lv vid@vid.gov.lv
MT	Ministry for Finance and Employment	Customs Department	+356 25 685 120 +356 25 685 123 +356 25 685 128	https://customs.gov.mt/	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	-	-

COUNTRY	ADMINISTRATION	CONTACT	TELEPHONE	WEBSITE	E-MAIL
PT	Autoridade Tributária e Aduaneira /AT	-	+351 218 813 714	-	-
RO	Ministry of Finance	General Directorate of Tax Legislation and Customs and Accounting Regulation	+40 21 226 21 98	https://mfinante.gov.ro/ro/domenii/fiscalitate/impozite-si-taxe/regim-accize	-
SE	Ministry of Finance	-	+46 8 405 11 13 +46 8 405 10 00	https://www.government.se	-
SI	Ministry of Finance	-	+386 1 369 67 33 +386 1 369 67 42	-	-
SK	Ministry of Finance	-	+421 2 59583490	-	-