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

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EXCISE DUTY TABLES

Part I – Alcoholic Beverages



Can be consulted on DG TAXUD Web site:
http://ec.europa.eu/taxation_customs/index_en.htm#

(Shows the situation as at 1 January 2015)

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INTRODUCTORY NOTE

In collaboration with the Member States, the European Commission has established the “EXCISE DUTY TABLES” showing rates in force in the Member States of the European Union.

As from 1 January 2007 this publication:

** covers all EU Member States;*

** has been divided into three different sections:*

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

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

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

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

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

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

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

UPDATE SITUATION - EXCISE DUTY TABLES

January 2015

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

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EURO EXCHANGE RATES

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

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

** Euro exchange rate used in the national Romanian legislation may differ from the exchange rate published in the Official Journal of the European Union – C 344 of 02/10/2014 and which is used to calculate the rates in EUR in the Excise Duty Tables.

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 L256, 2/10/2007, Council Regulation (EC) No 1135/2007 amending Council Regulation (EC) No 2866/98.

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

The Slovenian tolar "SIT" irrevocably fixed as of 1 January 2007 (=239.640 SIT to 1 euro) – Official Journal L195, 15/7/2006, Council Regulation (EC) No 1086/2006 amending Council Regulation (EC) No 2866/98.

ALCOHOLIC BEVERAGES

Alcoholic Beverages

		Standard rates						Reduced rates							
		CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.) (Article 2 of Directive 92/83/EEC)						"Independent small breweries" (Yearly production limited to 200.000 hl.) (Article 4.1 of Directive 92/83/EEC)			"Low alcohol" (Not exceeding 2,8% .) (Article 5.1 of Directive 92/83/EEC)				
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)		0,748 EUR per hl/degree Plato of finished product. (Article 6 of Directive 92/84/EEC)			1,87 EUR per hl/degree of alcohol of finished product. (Article 6 of Directive 92/84/EEC)			Rate may not be set more than 50% below the standard national rate. (Article 4.1 of Directive 92/83/EEC)			(Article 1 of Directive 92/83/EEC)				
MS	Nat Curr	Excise duty/hl/°Plato		VAT %	Excise duty/hl/°alc.		VAT %	Excise duty/hl/°Plato or /°alcohol			VAT %	Excise duty/hl/°alc.		VAT %	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	NatCurr		EUR	NatCurr		EUR
BE	EUR		1,8473	21,00				<= 12.500 hl	1,6063	21,00					
								<= 25.000 hl	1,6599	21,00					
								<= 50.000 hl	1,7134	21,00					
								<= 75.000 hl	1,7670	21,00					
								<= 200.000 hl	1,8206	21,00					
BG	BGN	1,50	0,767	20,00					0,75	0,38	20,00				
CZ	CZK	32,00	1,164	21,00				<=10.000 hl	16,00	0,582	21,00				
								<=50.000 hl	19,20	0,698	21,00				
								<=100.000 hl	22,40	0,814	21,00				
								<=150.000 hl	25,60	0,931	21,00				
								<=200.000 hl	28,80	1,047	21,00				
*DK	DKK				56,02	7,53	25,00	<=3.700 hl	** (1)	(1)	25,00	0,5%-2,8%	0	0	25,00
								>3.700<=20.000	** (2)	(2)	25,00				
								>20000<200000	** (3)	(3)	25,00				
DE	EUR		0,787	19,00				<= 5.000 hl		0,4407	19,00				
								<= 10.000 hl		0,5288	19,00				
								<= 20.000 hl		0,6170	19,00				
								<= 40.000 hl		0,6610	19,00				
EE	EUR					7,22	20,00	<= 3.000 hl			20,00				
										3,61					
EL *	EUR		2,60	23,00				<= 200.000 hl		1,30	23,00				
ES *	EUR	**<= 11°Plato	7,48	21,00								0,5%-1,2%	0	21,00	
		**>11°<= 15°Plato	9,96	21,00								1,2% -2,8%	2,75	21,00	
		**>15°<=19°Plato	13,56	21,00											
		>19°Plato (per hl/degree Plato)	0,91	21,00											
FR *	EUR				>2,8%	7,38	20,00					0,5%-2,8%	3,69	20,00	
								<=10.000 hl		3,69	19,60				
								> 10.000 <= 50.000 hl		3,69	19,60				
								> 50.000 <= 200.000 hl		3,69	19,60				

BE: Data applicable as from 5th August 2013

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

** Reduced rates: "Independent small breweries" (1) with output (X) ≤ 3.700 hl receives a tax reduction pr. hl of 77,08 DKK. (2) with output (X) > 3.700 hl ≤ 20000 hl receives a tax reduction pr. hl of $259.939 / X + 6,83$ DKK. (3) with output (X) > 20.000 hl < 200.000 hl receives a tax reduction pr. hl of 22,02 DKK - $X/9.083$.

EL: * Excise duty rates valid as of 3 May 2010, VAT rate valid as of 1st July 2010.

ES: * as from 17/9/2005 ** Rates are given per hectolitre volume (Art. 3(2)). VAT rate valid as from 1st September 2012

FR: * FR Budget 2015 as from 1st January 2015

FR: Plus a levy on drinks of a strength exceeding 18% of: 1,48 Euro per hl/degree of alcohol for beers from independent small breweries of a yearly production ≤ 200000 hl
2,95 Euro per hl/degree of alcohol for other beers

Alcoholic Beverages

		Standard rates					Reduced rates						
		CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.) (Article 2 of Directive 92/83/EEC)					“Independent small breweries” (Yearly production limited to 200.000 hl.) (Article 4.1 of Directive 92/83/EEC)			“Low alcohol” (Not exceeding 2,8% .) (Article 5.1 of Directive 92/83/EEC)			
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)		0,748 EUR per hl/degree Plato of finished product. (Article 6 of Directive 92/84/EEC)			1,87 EUR per hl/degree of alcohol of finished product. (Article 6 of Directive 92/84/EEC)		Rate may not be set more than 50% below the standard national rate. (Article 4.1 of Directive 92/83/EEC)			(Article 5.1 of Directive 92/83/EEC)			
MS	NatCurr	Excise duty/hl/°Plato		VAT %	Excise duty/hl/°alc.		VAT %	Excise duty/hl/°Plato or /°alcohol		VAT %	Excise duty/hl/°alc.		VAT %
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
HR	HRK				40,00	5,23	25,00						
IE *	EUR				>2,8% vol	22.55	23,00	<= 20,000 hl	See below	23,00	> 0,5% <= 1,2%	0,00	23,00
IT*	EUR		3,04	22,00							> 1,2% <=2,8%	11.27	23,00
CY	EUR				per hl	6,00	19,00						
LV	EUR					3,10*	21,00	<=10.000 hl**		1,55*	21,00		
LT	EUR					2,71	21,00			2,71	21,00		
LU	EUR		0,7933	17,00				<= 50.000 hl		0,3966	17,00	LU	EUR
								<= 200.000 hl		0,4462	17,00		
								> 200.000 hl		0,7933	17,00		
HU	HUF				1620	5,22	27,00	< 8.000 hl	810	2,61	27,00		
MT	EUR		1,73	18,00						0,86	18,00	*0,25	18,00
NL*	EUR	<7° Plato	7,59	21,00				< 7° Plato		7,59	21,00		
		7° < 11° Plato	28,49	21,00				7° < 11° Plato		26,35	21,00		
		11° < 15° Plato	37,96	21,00				11° < 15° Plato		35,11	21,00		
		=>15° Plato	47,48	21,00				=>15° Plato		43,92	21,00		
AT	EUR		2,00	20,00				<12.500 hl		1,20	20,00		
								<25.000 hl		1,40	20,00		
								<37.500 hl		1,60	20,00		
								<= 50.000 hl		1,80	20,00		

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

IT: Excise duty rate valid as from 1st January 2015

LV: *Not less than 5,69 EUR/hl.

** A small brewery, which produce up to 50.000 hl of beer

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

MT: *Products containing a mixture of beer with non-alcoholic drinks.

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

NL: The reduced rates above « Independent small breweries » are calculated as 92,5% of the corresponding standard rates.

Alcoholic Beverages

		Standard rates					Reduced rates								
		CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.) (Article 2 of Directive 92/83/EEC)					“Independent small breweries” (Yearly production limited to 200.000 hl.) (Article 4.1 of Directive 92/83/EEC)			“Low alcohol” (Not exceeding 2,8% .) (Article 5.1 of Directive 92/83/EEC)					
Minimum excise duty adopted by the Council on 19-10-1992 (Dir 92/84/EEC)		0,748 EUR per hl/degree Plato of finished product. (Article 6 of Directive 92/84EEC)		1,87 EUR per hl/degree of alcohol of finished product. (Article 6 of Directive 92/84/EEC)			Rate may not be set more than 50% below the standard national rate. (Article 4.1 of Directive 92/83/EEC)			(Article 5.1 of Directive 92/83/EEC)					
MS	NatCurr	Excise duty/hl/°Plato		VAT %	Excise duty/hl/°alc.		VAT %	Excise duty/hl/°Plato or /°alcohol		VAT %	Excise duty/hl/°alc.		VAT %		
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR			
PL	PLN	7,79	1,86	23,00				*	*	23,00					
PT	EUR	<=7°Plato	9,71	23,00	>0,5%<=1,2%v	7,75	23,00	<=7°Plato	4,855	23,00	>0,5%<=1,2%	3,875	23,00		
		>7° <=11°Plato	15,51	23,00				>7° <=11°Plato	7,755	23,00					
		>11° <=13°Plato	19,42	23,00				>11° <=13°Plato	9,71	23,00					
		>13° <=15°Plato	23,29	23,00				>13° <=15°Plato	11,645	23,00					
		>15°Plato	27,24	23,00				>15°Plato	13,62	23,00					
RO	RON	3,9	0,884	24,00				<=200.000 hl	2,24	0,508	24,00				
SI	EUR					12,10	22,00								
SK	EUR					3,587	20,00	<=200.000 hl		2,652	20,00				
FI	EUR				>2,8%	32,05	24,00	<=5000 hl	16,025	24,00	0,5%-2,8%	8,00	24,00		
								<=30000 hl	22,435	24,00					
								<=55000 hl	25,64	24,00					
								<=150000 hl	28,845	24,00					
SE	SEK				>2,8%	194,00	21,33	25,00							
UK *	GBP				>2,8%	18.74	24.08	20,00	<=60000 hl	*	*	1,3% - 2,8%	8.62	11.08	20,00

PL: *Independent Small breweries:

- up to 20.000 hl/of beer may lower the output tax by 30,00 PLN/hl (7,17 EUR/hl)
- up to 70.000 hl/of beer may lower the output tax by 15,00 PLN/hl (3,59 EUR/hl)
- up to 150.000 hl/of beer may lower the output tax by 12,00 PLN/hl (2,87 EUR/hl)
- up to 200.000 hl/of beer may lower the output tax by 9,00 PLN/hl (2,15 EUR/hl)

SI: VAT rate valid as of 1st July 2013.

UK: * A special duty relief scheme for « Independent small breweries » whose annual production is 30 000 hl or less came into effect on 1/6/2002 and increased to 60 000 hl from 1/6/2004. This relief does not apply to beer between 1.3% - 2.8% alcohol by volume which benefits from a Lower Strength Beer duty rate .

To calculate the reduced rate of duty:

- For breweries producing between 5 000 – 30 000, the following formula is used – (Annual Production – 2500)/Annual Production X standard rate of duty at time concerned.
- For breweries producing between 30 000 – 60 000, the following formula is used – (Annual Production – (2500-8.33% of Annual Production in excess of 30 000 hl))/Annual Production X standard rate of duty at the time concerned.
- UK: With effect from 1 October 2011, an additional duty, High Strength Beer Duty is charged on beers exceeding 7.5% alcohol by volume is charged at £5.29 (6.80 EUR) per HI %

Alcoholic Beverages

		Standard rates						Reduced rate				
		Still Wine			Sparkling Wine			Still Wine - Sparkling Wine				
		(Article 8.1 of Directive 92/83/EEC)			(Article 8.2 of Directive 92/83/EEC)			(Article 9.3 of Directive 92/83/EEC)				
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		0 EUR per hectolitre of product. (Article 5 of Directive 92/84/EEC)			0 EUR per hectolitre of product. (Article 5 of Directive 92/84/EEC)			0 EUR per hectolitre of product. (Article 5 of Directive 92/84/EEC)				
MS	NatCurr	Excise duty per hectolitre			VAT %	Excise duty per hectolitre			VAT %	Excise duty per hectolitre		
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR	
BE	EUR		57,2440	21,00		195,8775	21,00			18,2049	21,00	
BG	BGN	0	0	20,00	0	0	20,00					
CZ	CZK	0	0	21,00	2340,00	85,08	21,00					
DK *	DKK	6%-15% vol 15%-22% vol	1161,00 1555,00	155,97 208,90	25,00 25,00	6%-15% vol 1496,00 15%-22% vol 1890,00	200,98 253,91	25,00 25,00	Still 1,2%-6% vol Spark 1,2%-6% vol	534,00 869,00	71,74 116,74	25,00 25,00
DE	EUR		0	19,00			136,00	19,00	Spark < 6%		51,00	19,00
EE	EUR		97,37	20,00		97,37	20,00	≤ 6 %		42,22	20,00	
EL	EUR		0	23,00		0	23,00					
ES	EUR		0	21,00		0	21,00			0	21,00	
FR *	EUR		3,75	20,00		9,29	20,00					
HR	HRK	0,00	0,00	25,00	0,00	0,00	25,00					
IE	EUR	>5,5%≤15% vol >15% vol	424.84 616.45	23,00 23,00	>5,5% vol	849.68	23,00	≤5,5% vol		141.57	23,00	
IT	EUR		0	22,00		0	22,00					
CY	EUR		0	19,00		0	19,00					
LV	EUR		64,03	21,00		64,03	21,00					
LT	EUR		65,16	21,00		65,16	21,00			24,62	21,00	
LU	EUR	>13% vol	0	14,00 17,00		0	17,00					
HU	HUF		0	27,00	16460,00	53,05	27,00					
MT	EUR		200,00	18,00		200,00	18,00					

DK: *An additional duty is imposed on products containing a mixture of wine and non-alcoholic drinks. Rates: 7,13DKK (0,96 EUR.) pr. l. on mixtures with alcohol content: ≤10% in the final product and 11,50DKK (1,54EUR.) pr. l. on mixtures with >10% alcohol content in the final product. An additional duty is imposed on sparkling wine. Rate: 3,35 DKK (0,45 EUR) pr. l.

EL: VAT rate valid as of 1st July 2010.

ES: * VAT rate valid as from 1st September 2012.

FR: * New FR Budget 20152014 as from 1st January 20152014

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

Alcoholic Beverages

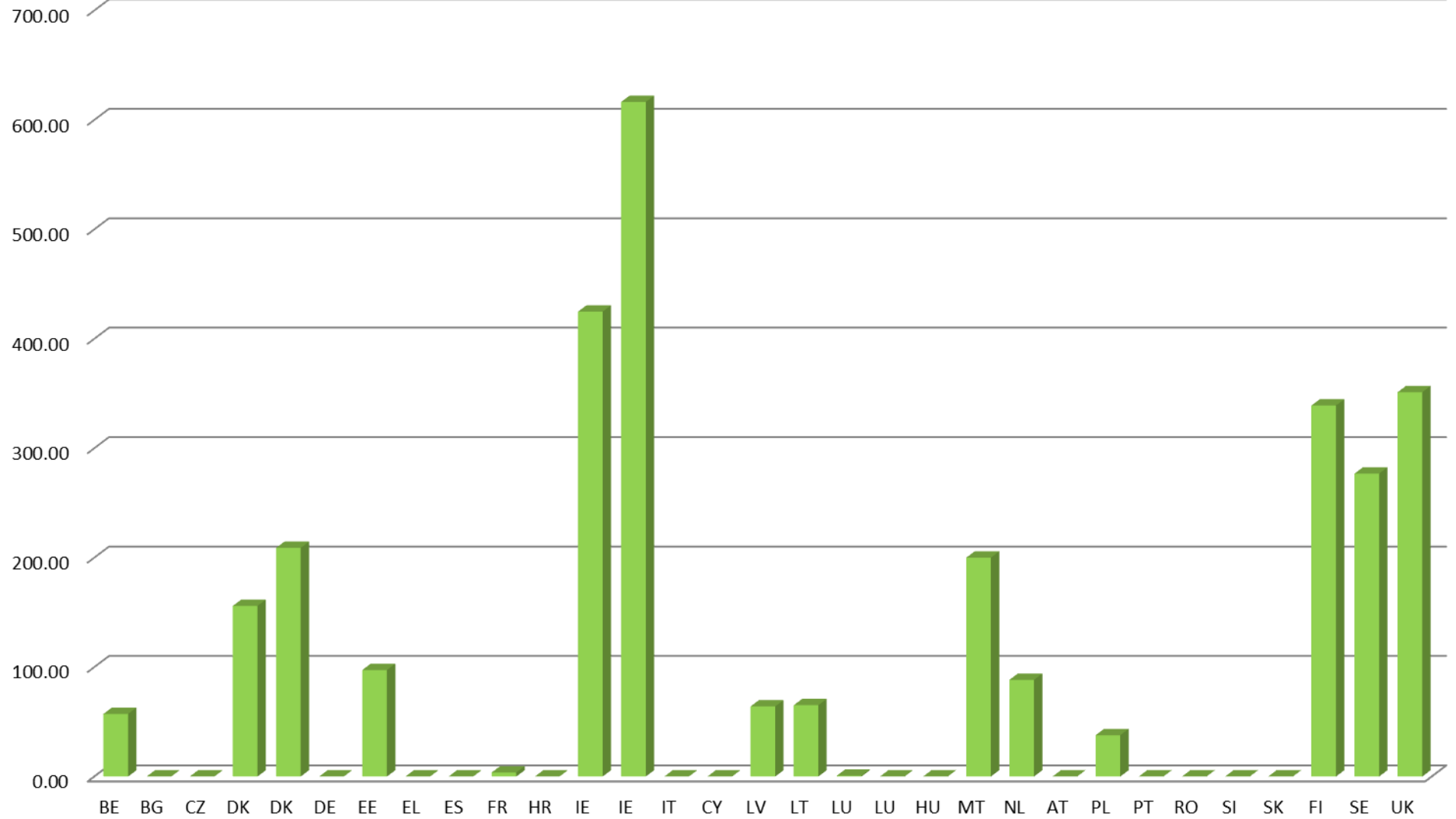
		Standard rates						Reduced rate			
		Still Wine			Sparkling Wine			Still Wine - Sparkling Wine			
		(Article 8.1 of Directive 92/83/EEC)			(Article 8.2 of Directive 92/83/EEC)			(Article 9.3 of Directive 92/83/EEC)			
		0 EUR per hectolitre of product.			0 EUR per hectolitre of product.			0 EUR per hectolitre of product.			
		(Article 5 of Directive 92/84/EEC)			(Article 5 of Directive 92/84/EEC)			(Article 5 of Directive 92/84/EEC)			
MS	NatCurr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		
NL	EUR		88,36	21,00		254,41	21,00	Still Sparkling	44,18 48,25	21,00 21,00	
AT	EUR		0	20,00		*100,00	20,00		0	20,00	
PL	PLN	158,00	37,79	23,00	158,00	37,79	23,00				
PT	EUR		0	13,00		0	23,00				
RO	RON	0	0	24,00	161,33	36,59	24,00				
SI	EUR		0	22,00		0	22,00				
SK	EUR	0	0	20,00		79,65	20,00	per hl	54,16	20,00	
FI	EUR		339,00	24,00		339,00	24,00	>1,2%<2,8% >2,8%<5,5% >5,5%<8,0%	22,00 169,00 241,00	24,00 24,00 24,00	
SE	SEK	2517,00	276,80	25,00	2517,00	276,80	25,00	Still&Spark <2,25% Still&Spark 2,25%-4,5% Still&Spark 4,5%-7% Still&Spark 7%-8,5%	0 884,00 1306,00 1797,00	0 97,22 143,62 197,62	25,00 25,00 25,00 25,00
UK	GBP	273.31	351.21	20,00	350.07	449.85	20,00	Still >1,2% <=4% Still >4% <=5,5% Spark >5,5% < 8,5%	84.21 115.80 264.61	108.21 148.80 340.03	20,00 20,00 20,00

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

Values in EUR at 01/10/2014

Still wine

Situation as at 1 January 2015



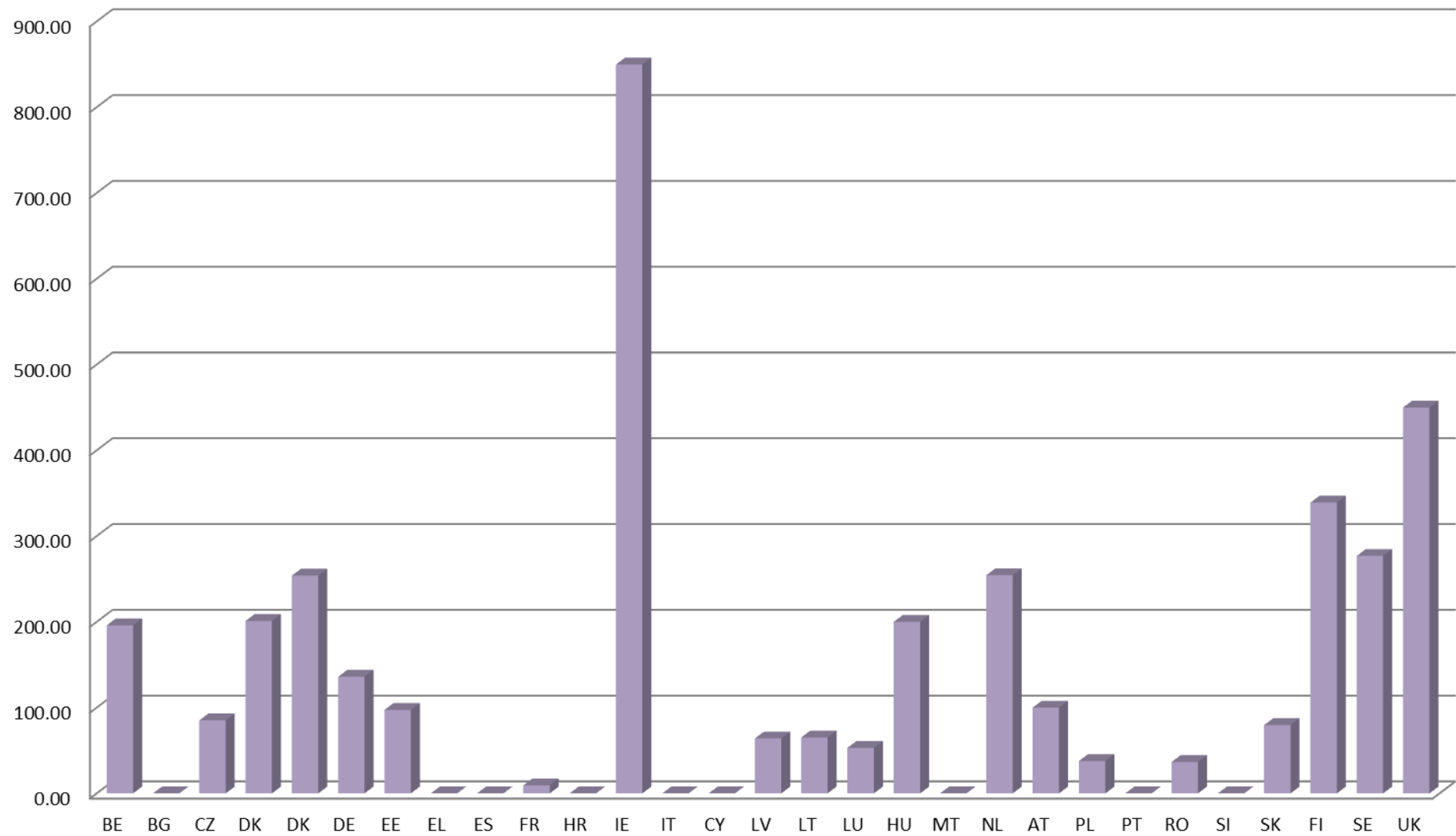
Minimum Excise Duty: 0 EUR per hectolitre of product

■ Excise Dute Rate

Values in EUR at 01/10/2014

Sparkling wine

Situation as at 1 January 2015



Minimum Excise Duty: 0 EUR per hectolitre of product

■ Excise Duty Rate

Alcoholic Beverages

		Standard rates						Reduced rates				
		Other still fermented beverages.			Other sparkling fermented beverages.			Other still fermented beverages. Other sparkling fermented beverages. Not exceeding 8.5% vol.				
		(Article 12.1 of Directive 92/83/EEC)			Article 12.2 of Directive 92/83/EEC)			(Article 13.3 of Directive 92/83/EEC)				
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		0 EUR per hectolitre of product. (Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)			0 EUR per hectolitre of product. (Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)			0 EUR per hectolitre of product. (Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)				
MS	NatCurr	Excise duty per hectolitre			VAT %	Excise duty per hectolitre			VAT %	Excise duty per hectolitre		
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR	VAT %
BE	EUR		57,2440	21,00		195,8775	21,00		18,2049	21,00		
BG	BGN	0	0	20,00	0	0	20,00					
CZ	CZK	0	0	21,00	2340,00	85,08	21,00					
DK*	DKK	6%-15% vol	1161,00	25,00	6%-15% vol	1496,00	200,98	25,00	Still 1,2%-6% vol	534,00	71,74	25,00
									Spark. 1,2%-6% vol	869,00	116,74	25,00
DE	EUR		0	19,00		136,00	19,00		Sparkling < 6% vol		51,00	19,00
EE *	EUR		97,37	20,00		97,37	20,00		≤ 6 %		42,22	20,00
EL	EUR		0	23,00		0	23,00				0	23,00
ES	EUR		0	21,00		0	21,00				0	21,00
FR *	EUR		3,75	20,00		3,75	20,00					
HR	HRK	0,00	0,00	25,00	0,00	0,00	25,00					
IE	EUR	Cider & Perry > 8,5% vol	309.84	23,00	Cider & Perry > 8,5% vol	619.70	23,00		Cider & Perry:			
		Other than Cider & Perry > 5,5% vol	424.84	23,00	Other than Cider & Perry > 5,5% vol	849.68	23,00		Still & Spark. <=2,8% vol	47.23	23,00	
									Still & Spark. >2,8% <=6% vol	94.46	23,00	
									Still & Spark.>6% <=8,5% vol	218.44	23,00	
									Other:			
									Still & Spark.<=5,5% vol	141.57	23,00	
IT	EUR		0	22,00		0	22,00					
CY	EUR		0	19,00		0	19,00					
LV	EUR		64,03	21,00		64,03	21,00					
LT	EUR		65,16	21,00		65,16	21,00			24,62	21,00	
LU *	EUR		0	17,00		0	17,00			0	17,00	
HU	HUF	9870,00	31.81	27,00	16460,00	53,05	27,00		Unflavoured still mixture of wine and carbonated water ≤ 8,5%	0	0	27,00
MT	EUR		0	18,00		0	18,00					

DK: *An additional duty is imposed on products containing a mixture of wine and non-alcoholic drinks. Rates: 7,13DKK (0,96EUR.) pr. l. on mixtures with alcohol content: <=10% in the final product and 11,50 DKK (1,54EUR.) pr. l. on mixtures with >10% alcohol content in the final product.

EE: * Excise Duty rate increased by 5 % as of 1.2.2012.
FR: * 1,32 l €/HL for cider and perry ("poirés"), hydromel and slightly fermented grapes juice ("pétillants de raisins").
FR: Budget 2015 as from 1st January 2015.
LU: * An additional duty is imposed on products containing a mixture of fermented beverages and non-alcoholic drinks. Rates: 600€ / HL

Alcoholic Beverages

		Standard rates						Reduced rates		
		Other still fermented beverages.			Other sparkling fermented beverages.			Other still fermented beverages. Other sparkling fermented beverages.		
		(Article 12.1 of Directive 92/83/EEC)			Article 12.2 of Directive 92/83/EEC)			Not exceeding 8.5% vol. (Article 13.3 of Directive 92/83/EEC)		
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		0 EUR per hectolitre of product. (Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)			0 EUR per hectolitre of product. (Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)			0 EUR per hectolitre of product. (Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)		
MS	NatCurr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
NL	EUR		88,36	21,00		254,41	21,00	Still	44,18	21,00
								Sparkling	48,25	21,00
AT	EUR		0	20,00		*100,00	20,00		0	20,00
PL	PLN	Cider & Perry	97,00	23,20	23,00	Cider & Perry	97,00	23,20		
		≤5,0% vol Other fermented beverages		37,79	23,00	≤ 5,0% vol Other fermented beverages		37,79		
			158,00			158,00	23,00			
PT	EUR		0	23,00		0	23,00			
RO	RON		47,38	10,75	24,00		213,21	48,35	24,00	
		Cider&Perry falling within CN codes 2206 00 51 and CN codes 2206 00 81	0							
		Hydromel falling within CN codes 2206 00 59 and CN codes 2206 00 89 obtained by fermenting a solution of honey in water	0							
SI	EUR		0	22,00		0	22,00			
SK	EUR		0	20,00		79,65	20,00		54,16	20,00
FI	EUR		339,00	24,00		339,00	24,00	>1,2%<2,8%	22,00	24,00
								>2,8%<5,5%	169,00	24,00
								>5,5%<8,0%	241,00	24,00

SE	SEK	2517,00	276, 80	25,00	2517,00	276, 80	25,00	Still&Spark <2,25%	0	0	25,00
								Still&Spark 2,25%-4,5%	884,00	97,22	25,00
								Still&Spark 4,5%-7%	1306,00	143,62	25,00
								Still&Spark 7%-8,5%	1797,00	197,62	25,00
UK	GBP	273.31	351.21	20,00	350.07	449.85	20,00	Still cider and perry:			
								>1,2% and <7,5%	39,66	50,96	20,00
								>7,5% and <8,5%	59,52	76,48	20,00
								Sparkling cider and perry:			
								>1,2% and <5,5%	39,66	50,96	20,00
								>5,5% and <8,5%	264.61	340.03	20,00
								Other:			
								>1,2% and <4%	84.21	108.21	20,00
								>4% and <5,5%	115.80	148.80	20,00
								Sparkling>5,5% and <8,5%	264.61	340.03	20,00

AT: *Excise Duty rate valid as from 1st March 2014

Intermediate products

Situation as at 1 January 2015

Alcoholic Beverages

		Standard rates			Reduced rates			
		(Article 17 of Directive 92/83/EEC)			(Article 18.3 of Directive 92/83/EEC)			
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		45 EUR per hectolitre of product.			Not exceeding 15% vol.			
		(Article 4 of Directive 92/84/EEC)			(Article 18.3 of Directive 92/83/EEC)			
MS	NatCurr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	
		NatCurr	EUR		NatCurr	EUR		
BE	EUR	Sparkling		21,00		90,5231	21,00	
				21,00		195,7825	21,00	
BG	BGN	90,00	46,01	20,00				
CZ	CZK	2340,00	85,08	21,00				
DK	DKK	Still 15%-22%vol	1555,00	208,90	25,00	Still 1,2%-6% vol	534,00	71,74
		Spark. 15%-22%vol	1890,00	253,91	25,00	Still 6%-15% vol	1161,00	155,97
						Spark 1,2%-6% vol	696,00	93,39
						Spark 6%-15% vol	920,00	123,45
DE	EUR	>15% – 22% vol	153,00	19,00	<=15% vol	102,00	19,00	
					Sparkling	136,00	19,00	
EE *	EUR		207,93	20,00				
EL *	EUR		102,00	23,00				
ES *	EUR		61,08	21,00		36,65	21,00	
FR *	EUR		187,66	20,00				
HR	HRK	< 15% vol.	500,00	65,42	25,00			
		≥ 15% vol. – 22%vol.	800,00	104,68	25,00			
IE	EUR	Still > 15% vol	616.45	23,00	Still < 15% vol	424.84	23,00	
		Sparkling	849.68	23,00				
IT*	EUR		88,67	22,00				
CY	EUR		45,00	19,00				
LV	EUR		99,60	21,00		64,03	21,00	
LT	EUR		115,85	21,00		81,38	21,00	
LU	EUR	>15%	66,93	17,00	<=15%	47,10	17,00	
HU	HUF		25520,00	82,24	27,00			

- EE: * Excise Duty rate increased by 5 % as of 1.2.2012.
- EL: * Excise duty rates valid as of 3 May 2010, VAT rate valid as of July 2010.
- EL: Reduced rate for "Vin doux naturel": EUR 51,00 (Article 18.4 Directive 92/83/EEC).
- ES: * VAT rate valid as from 1st September 2012
- FR: * Reduced rate for "Vin doux naturel": 46,92 € /HL (Article 18.4 Directive 92/83/EEC)

New FR Budget 2015 as from 1st January 2015

FR: Plus a levy of 46,92 Euro per hectolitre on drinks of a strength exceeding 18% and of 18,77 Euro per hectolitre on "Vin doux naturel" of a strength exceeding 18%.

...Intermediate products...

Situation as at 1 January 2015

Alcoholic Beverages

		Standard rates			Reduced rates				
		(Article 17 of Directive 92/83/EEC)			(Article 18.3 of Directive 92/83/EEC)				
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		45 EUR per hectolitre of product. (Article 4 of Directive 92/84/EEC)			Not exceeding 15% vol. (Article 18.3 of Directive 92/83/EEC)				
MS	NatCurr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %		
		NatCurr	EUR		NatCurr	EUR			
MT	EUR		150,00	18,00					
NL	EUR	Still >15%-22%	149,29	21,00	Still <=15%	105,98	21,00		
		Sparkling >15%-22%	254,41	21,00					
AT	EUR	Still	*80,00	20,00					
		Sparkling	*100,00	20,00					
PL	PLN		318,00	76,05	23,00				
PT *	EUR			70,74	23,00				
RO	RON		781,77	177,30	24,00				
SI	EUR			132,00	22,00				
SK	EUR			84,24	20,00				
FI	EUR	Still&Spark 15%-22%		670,00	24,00	Still&Spark 1,2%-15%	411,00	24,00	
SE	SEK	Still&Spark 15%-22%	5268,00	579,33	25,00	Still& Spark 1,2-15%	3172	348,83	25,00
UK	GBP	15%-22%	364.37	468.22	20,00	Ne 15% vol.	273.31	351.21	20,00

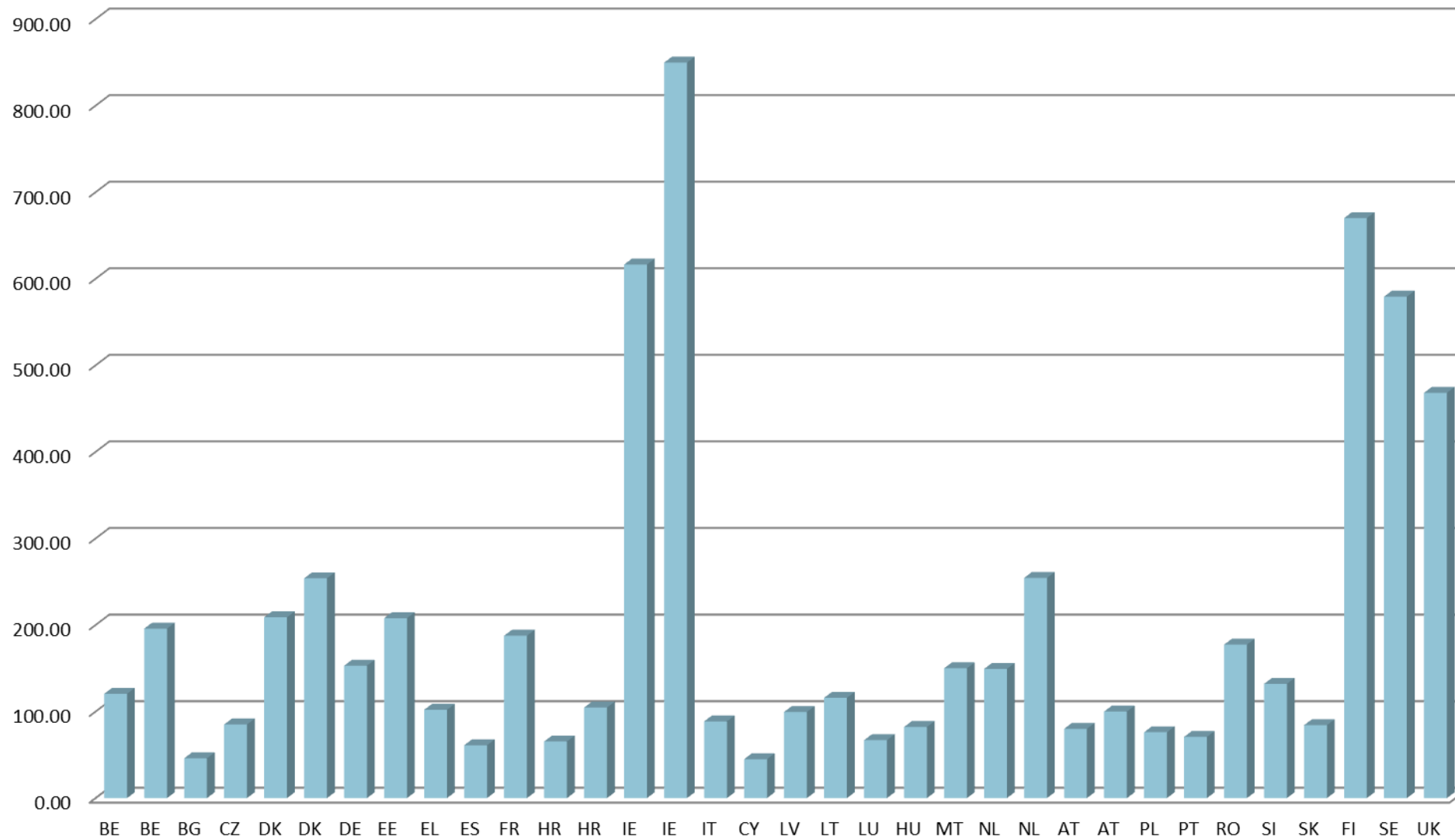
PT: * Reduced rate for "Vinho da Madeira" for the Autonomous Region of Madeira: = EUR 34.34 (Article 7.3 Directive 92/84/EEC)

AT: *Excise Duty rate valid as from 1st March 2014

Values in EUR at 01/10/2014

Intermediate products

Situation as at 1 January 2015



Minimum Excise Duty: 45 EUR per hectolitre of product

Excise Duty Rate

Ethyl alcohol

Situation as at 1 January 2015

Alcoholic Beverages

		Standard rates			Reduced rates						
		(Article 20 of Directive 92/83/EEC)			For low strength spirits, particular regions, etc.						
					"Small distilleries"						
					Yearly production limited to 10 hl of pure alcohol.						
					(Article 22.1 of Directive 92/83/EEC)						
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		550 EUR or 1000 EUR per hectolitre of pure alcohol. (Article 3.1 of Directive 92/84/EEC)			The reduced rates shall not be set more than 50% below the standard national rate of excise duty. (Article 22.1 of Directive 92/83/EEC)						
MS	NatCurr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		
BE *	EUR		2124,6812	21,00							
BG *	BGN	1100,00	562,43	20,00				<=30 litres*	550,00	281,21	20,00
CZ *	CZK	28500,00	1036,29	21,00				<=30 litres*	14300,00	519,96	21,00
DK *	DKK	15000,00	2015,13	25,00							
DE	EUR		1303,00	19,00					730,00	19,00	
EE *	EUR		1889,00	20,00							
EL *	EUR		2450,00	23,00		**1225,00	23,00				
ES *	EUR		913,28	21,00					799,19	21,00	
FR *	EUR		1730,64	20,00		**865,81	20,00				
HR	HRK	5.300,00	693,49	25,00							
IE	EUR		4257,00	23,00							
IT*	EUR		1035,52	22,00							
CY	EUR		956,82	19,00							
LV	EUR		1337,50	21,00							
LT	EUR		1291,71	21,00							
LU *	EUR		1041,15	17,00							
HU*	HUF	333385,00	1074,40	27,00							
MT *	EUR		1350,00	18,00							

- BG: * Reduced rate (50% of the standard national rate) for fruit spirits produced by fruit grower's distilleries up to 30 litres annually per fruit grower .
- CZ: *Reduced rate for small fruit growers' distilleries producing not more than 30 litres of fruit spirit per year per household.
- DK: * 150 DKK per litre of 100 pct. Ethyl strength. *An additional duty is imposed on products containing a mixture of ethyl alcohol and non-alcoholic drinks. Rates: 4,21DKK (0,57EUR.) pr. l.
- EE: * Excise Duty rate increased by 5 % as of 1.2.2012.
- EL: * Excise duty rates valid as of 3 May 2010, VAT rate valid as of 1st July 2010.
- EL: **Ouzo (Article 23.2 Directive 92/83/EEC).
- ES: * VAT rate valid as of 1st September 2012
- EL: *Ethyl Alcohol - Derogation possible for several regions but only applied in the department of Dodecanese (Article 7 Directive 92/84/EEC).
- FR: * New FR Budget 2015 as from 1st January 2015
- FR: Plus a levy of 555,68 Euro per hectolitre of pure alcohol on drinks of a strength exceeding 18%
- FR: **Rum from the overseas departments of the French Republic
- IT Excise duty rate valid as from 1st January 2015
- LU: * An additional duty is imposed on products containing a mixture of ethyl alcohol and non-alcoholic drinks. Rates: 600€ / HL
- HU: * Reduced rate (167000 HUF per hectolitre of pure alcohol) for fruit spirits produced by fruit growers' distilleries for the quantity up to 50 litres of fruit spirit annually per fruit growers' household.

MT: * Spirit based flavoured beverages of an alcoholic content over 1.2% but not exceeding 7% at the rate of 4100 Euro/hectolitre of pure alcohol

Alcoholic Beverages

		Standard rates			Reduced rates					
					For low strength spirits, particular regions, etc.			“Small distilleries”		
								Yearly production limited to 10 hl of pure alcohol.		
		(Article 20 of Directive 92/83/EEC)						(Article 22.1 of Directive 92/83/EEC)		
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		550 EUR or 1000 EUR per hectolitre of pure alcohol. (Article 3.1 of Directive 92/84/EEC)						The reduced rates shall not be set more than 50% below the standard national rate of excise duty. (Article 22.1 of Directive 92/83/EEC)		
MS	NatCurr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
NL	EUR		1686,00	21,00						
AT	EUR		*1200,00	20,00				**648,00	20,00	
PL	PLN	5704,00	1364,10	23,00						
PT	EUR		1289,27	23,00	Azores* Madeira**	322,32 296,24	18,00 22,00	**644,64	23,00	
RO	RON	4738,01	1074,55	24,00				2250,56	* 510,41	24,00
SI	EUR		1320,00	22,00						
SK *	EUR		1080,00	20,00				540,00	20,00	
FI	EUR	>2,8% + others	4555,00	24,00	>1,2% <2,8%	800,00	24,00			
SE	SEK	51148,00	5624,86	25,00						
UK	GBP	2822,00	3626,32	20,00						

AT: *Excise Duty rate valid as from 1st March 2014

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

PT: * Reduced tax rate for rum and liqueurs produced and introduced in consumption in Azores – calculated as 25% of the standard rate established for the mainland

** For Madeira the standard rate for alcohol is € 1.184,94 / hl.

Reduced tax rate for rum and liqueurs produced and introduced in consumption in Madeira – calculated as 25% of the standard rate for Madeira (€ 1.184,94)

** Small distilleries producing not more than 10hl pure alcohol per year - calculated as 50% of the standard rate.

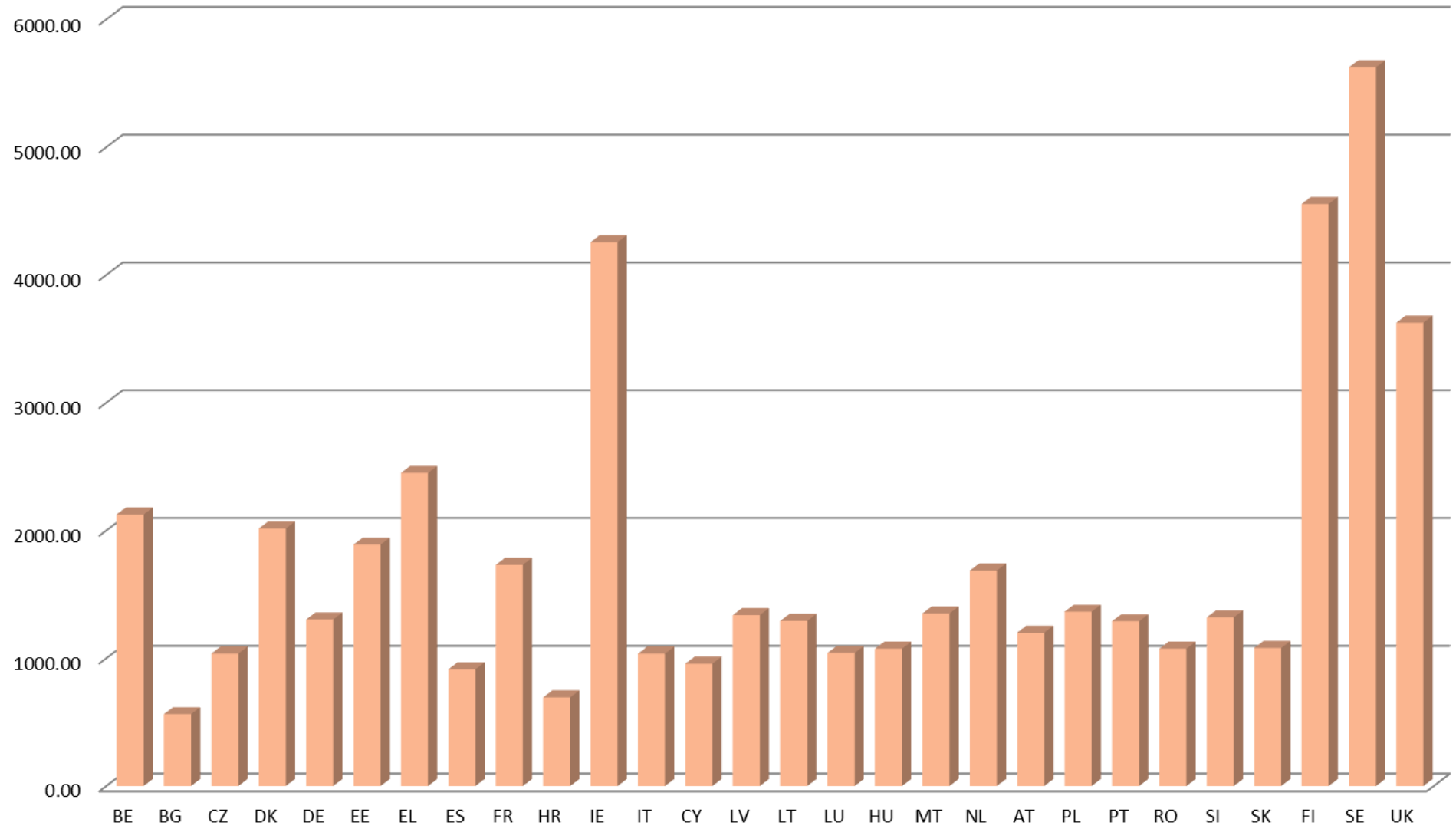
RO: * Small distilleries producing not more than 10hl pure alcohol per year.

SK: * Reduced tax rate shall apply to spirits produced in fruit grower's distilleries up to 43 litres per year of produced spirit per grower and per production period under the conditions determined by this Act.

Values in EUR at 01/10/2014

Ethyl alcohol

Situation as at 1 January 2015



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

Excise Duty Rate

Alcoholic Beverages

Member State	Tax			Description
	Tax type	Nat. Curr.	EUR	
Belgium Packaging charge		9,8600	per hectolitre product packed like this	Tax on non-reusable packages for alcoholic (and non-alcoholic) beverages
		1,4100	per hectolitre product packed like this	Tax on reusable packages for alcoholic (and non-alcoholic) beverages
France Additional Tax		11	per decilitre of pure alcohol	Tax "Premix" on mixed beverages (alcoholic beverages mixed with non-alcoholic beverages or mix of alcoholic products) which have more than 1,2 % vol. alcohol but less than 12 % vol. alcohol
Finland Excise duty on beverage packages		51,00	per hectolitre of product	Duty for one-way packages. Packages, which belong to a package deposit system and are reusable either as such or as raw material, are tax exempt.
Germany additional excise duty		5550	per hectolitre of pure alcohol.	additional excise duty (Alcopop tax) to blends of non-alcohol beverages with alcohol beverages , which <ul style="list-style-type: none"> • have more than 1,2 % vol. alcohol but less than 10 % vol. alcohol, • are ready to drink blended and bottled in ready to sell and closed boxes and • are subject to excise duty to ethyl alcohol and <ul style="list-style-type: none"> • industrial prepared blends of above mentioned beverages that are stored in one packing.

BE: taxes as from 10/4/2007

LIST OF MEMBER STATE CONTACT POINTS FOR EXCISE DUTY TABLES

STATE	ADMINISTRATION	CONTACT	TELEPHONE N°	FAX N°	E-MAIL
BE	Administration des douanes et accises Service Procédures accisiennes	Administration centrale - Service Procédures accisiennes	+32.2.576.31.35 +32.2.576.31.12	+32.2.579.51.29 +32.2.579.51.29	proceduresaccisiennes.douane@minfin.fed.be
BG	Ministry of Finance Tax Policy Directorate	Mrs Lyudmila Petkova (Alcohol, Tobacco, Energy)	+359 2 9859 2850	+359 2 9859 2852	l.petkovak.sivev@minfin.bg
CZ	Ministry of Finance Excise Duty Unit	Ms Marie Hrdinová (Alcohol, Tobacco, Energy) Mr Vítězslav Piša (Energy)	+ 420 2 5704 2575 + 420 2 5704 2639	+ 420 2 5704 3048 + 420 2 5704 3048	marie.hrdinova@mfcz.cz vitezslav.pisa@mfcz.cz
DK	Ministry of Taxation	Department of indirect taxes	+45 33923392	+45 33149105	juraogsamfundsoekonomi@skm.dk
DE	Bundesministerium der Finanzen Referat III B 6 / III B 7	Mr. Benjamin HESS (Alcohol, Tobacco) Ms Eliane MEHNER (Energy)	+49 228 682 40 41 +49 228 682 48 03	+49 228 682 22 79 +49 228 682 22 79	Benjamin.Hess@bmf.bund.de Eliane.Mehner@bmf.bund.de
EE	Tax and Customs Board	Tax and Customs Board	+ 372 88 0814	+372 676 2709	tollinfo@emta.ee
EL	Ministry of Finance Directorate General of Customs and Excise Excise Duties & VAT Direction	Mrs Katerina MYRISIDOU (Alcohol) Ms Theodora THEODORAKOPOULOU (Energy) Mrs Katerina PANAGI (Tobacco)	+30.210.6987416 +30.210.6987420 +30.210.69 87 428	+30.210.69 87 424 +30.210.69 87 408	finexcis@otenet.gr
ES	Ministerio de Hacienda y Administraciones Públicas. Dirección General de Tributos. Subdirección General de Impuestos Especiales y Tributos sobre el Comercio Exterior	Ministerio de Hacienda y Administraciones Públicas. Dirección General de Tributos. Subdirección General de Impuestos Especiales y Tributos sobre el Comercio Exterior	+34 91 595.82.45	+34.91 595.85.58	especiales.tce@tributos.minhap.es

STATE	ADMINISTRATION	CONTACT	TELEPHONE N°	FAX N°	E-MAIL
FR	Direction générale des douanes et droits indirects	M. Frédéric Amérido (Alcohol) Mlle Athénais LEJOSNE (Alcohol) Bureau F3 « contributions indirectes (Tobacco) Bureau F2 « 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	+33 1 57 53 42 88 +33 1 57 53 42 88 +33 1 57 53 42 88 +33 1 57 53 42 88 +33 1 57 53 40 70	frederic.amerigo@douane.finances.gouv.fr athenais.lejosne@douane.finances.gouv.fr dg-f3@douane.finances.gouv.fr dg-f2@douane.finances.gouv.fr
HR	Central Office, Customs Directorate, Excise Duty Sector	Mr. Goran Šekoranja Mr. Hrvoje Malić Mr. Mario Demirović	+385 1 621 1212		Goran.Sekoranja@carina.hr Hrvoje.Malic@carina.hr Mario.Demirovic@carina.hr
IE	Office of the Revenue Commissioners Indirect Taxes Division Excise Branch	Mr. Kristian REIMEN (Alcohol) Ms. Sinead MIDDLETON (Tobacco) Mr. Bill McENROE (Energy)	+353 1 674 86 382 3 +353 1 674 80 51 +353 1 674 86 41	+353 1 6793814 +353 1 6793814 +353 1 6793814	kreiman0@revenue.ie smiddlet@revenue.ie wmcenroe@revenue.ie
IT	Agenzia delle Dogane e dei Monopoli	www.agenziadoganemonopoli.gov.it (Alcohol, Energy) “Telematic office for public relations” Mrs. Concetta DI PIETRO (Tobacco)	+39 06 5857.2828		only tobacco: concettaannadipietro@aams.it
CY	Ministry of Finance Dept. of Customs & Excise	Mr. Adonis CHRISTOFI (Energy) Mrs. Tzoulia Christodoulou	+357 22601875 +35722601873	+357 22302031 +357 22302031	achristofi@customs.mof.gov.cy tchristodoulou@customs.mof.gov.cy
LV	Ministry of Finance Indirect Tax Department	Ms. Gunta Pužule (Alcohol, Tobacco, Energy) Mr. Juris LUKSS (Alcohol, Tobacco, Energy)	+37 1 6709 55 21 +37 1 6708 38 46	+37 1 6709 54 21 +37 1 6709 54 21	Gunta.Puzule@fm.gov.lv Juris.Lukss@fm.gov.lv
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STATE	ADMINISTRATION	CONTACT	TELEPHONE N°	FAX N°	E-MAIL
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