

EU July 2009 Excise and VAT prices

Cigarettes

Situation as at 1 July 2009

"TIRSP" Retail Selling Price, all Taxes Included	Specific Excise (1000 pieces)				Ad Valorem Excise (as % of TIRSP)	VAT 4%	Ad Valorem Excise + VAT (as % of TIRSP)	Total Tax (incl VAT) (as % of TIRSP)	Current MPPC per 1000 cigarettes		Excise yield (EUR per 1000 Cigarettes)	Minimum excise duty pursuant to Article 16(5) Dir. 95/59 EUR/1000 cig.	Overall Minimum Excise Duty as % of TIRSP Specific + ad valorem (excl. VAT)
	NatCurr	EUR	as % of TIRSP	As % of Total taxation (specific +ad valorem +VAT)					NatCurr	EUR			
	1	2	3	4					5	6			
BE		15,9295	6,73%	8,79%	52,41%	17,36%	69,77%	76,49%		236,84	140,06	121,78	59,14%
BG	41,00	20,96	28,32%	33,13	40,50%	16,67%	57,17%	85,49%	144,75	74,01	50,94	68,82%	
CZ	1030,00	42,02	34,92%	44,26%	28,00%	15,97%	43,97%	78,89%	2950,00	120,34	75,72	78,33	62,92%
DK	636,60	85,33	39,79%	54,21%	13,61%	20,00%	33,61%	73,40%	1600,00	214,47	114,52		53,40%
DE		82,70	35,15%	46,39%	24,66%	15,97%	40,63%	75,77%		235,29	140,72	*140,70	59,81%
EE	500,00	31,96	31,08%	39,46%	31,00%	16,67%	47,67%	78,75%	1609,00	*102,83	63,83		62,08%
EL		5,5102	3,67%	5,00%	53,8265%	15,97%	69,79%	73,47%		150,00	86,25	*69,00	57,50%
*ES		10,2	6,80%	8,76%	57,00%	13,79%	70,79%	77,59%		150,00	95,70	91,30	63,80%
FR		15,9766	6,03%	7,50%	57,97%	16,39%	74,36%	80,39%		265,00	169,60	155,00	64,00%
*IE		183,42	43,41%	54,70%	18,25%	17,70%	35,95%	79,36%		422,50	260,52		61,66%
*IT		6,95	3,76%	5,00%	54,74%	16,67%	71,41%	75,17%		185,00	108,23	108,23	58,50%
CY		20,50	14,54%	20,17%	44,50%	13,04%	57,54%	72,08%		141,00	83,25	83,25	59,04%
*LV	22,50	31,73	30,41%	36,96%	34,50%	17,36%	51,86%	82,26%	**74,00	**104,36	67,73		64,91%
LT	95,00	27,51	31,15%	43,19%	25,00%	15,97%	40,97%	72,11%	305,00	88,33	49,60		56,15%
*LU		16,8914	9,82%	13,89%	47,84%	13,04%	60,88%	70,70%		172,00	99,18	91,24	57,66%
HU	8405,00	34,78	29,57%	37,98%	28,30%	20,00%	48,30%	77,87%	28421,05	117,61	68,07	66,21	57,87%
*MT		22,00	12,24%	16,07%	48,70%	15,25%	63,95%	76,20%		179,67	109,50	100,84	60,94%
NL		87,23	36,83%	50,00%	20,87%	15,97%	36,84%	73,67%		236,84	136,65	136,65	57,70%
AT		26,69	14,83%	19,90%	43,00%	16,67%	59,67%	74,50%		180,00	104,09	*83,00	57,83%
PL	138,50	40,95	48,17%	49,35%	31,41%	18,03%	49,44%	97,62%	287,50	85,01	67,66	67,66	79,58%
*PT		65,65	38,62%	49,33%	23,00%	16,67%	39,67%	78,28%		170,00	104,75	104,75	61,62%
RO	131,00	*35,06	36,39%	48,29%	*23,00%	15,97%	38,97%	75,36%	360,00	96,35	57,22	51,87	59,39%
*SI		17,7167	15,08%	20,00%	43,6454%	16,67%	60,31%	75,39%		117,50	69,00	69,00	58,72%
*SK		52,44	50,03%	55,59%	24,00%	15,97%	39,97%	90,00%		104,82	77,60	81,32	74,03%
FI		15,13	6,88%	8,94%	52,00%	18,03%	70,03%	76,91%		220,00	129,53	122,50	58,88%
SE	310,00	31,87	12,65%	17,61%	39,20%	20,00%	59,20%	71,85%	2450,00	251,88	130,62	130,62	51,90%
*UK	114,31	144,35	39,08%	51,34%	24,00%	13,04%	37,04%	76,12%	292,50	369,36	233,00		63,08%

This table has been modified in order to take account of the minimum excise duty on cigarettes provided for by Article 16(5) of Council Directive 95/59/EC.

DE: *) Dynamic total tax for TIRSP below the MPPC: 17,11 Cent per piece less the VAT of the taxed cigarette, maximum rate 14,072 cent per piece.

EL: *rate valid as of 5 February 2009.

*ES: Figures modified as of 13/6/2009

IT: Figures modified as of 1/10/2008. New MPPC rate (EUR 180,00)

AT: *) minimum 90 % of MPPC, at least 83,00 €/1.000 pieces

RO: * Enter into force on 1st April, 2009.

*SK: as of 1 February 2009.

*UK: New Budget 2009 as of 22 April 2009.

Hong Kong current tobacco taxation HK\$ 24 per pack of 20 cigarettes HK\$ / Euro rate 11.65			Price per 1000 sticks
Total tax (no VAT)	HK\$ 24 pack	Euro 2.06	Euro 103
MPPC (most popular price category) TIRSP (Retail selling price all Taxes Included)	HK\$ 37 pack	Euro 3.176	Euro 158.8
Tax Incidence (a percentage of retail pricing including all taxes)			64.86%

Comparison with EU countries

Ireland	excise yield		Euro 260.52
TIRSP (includes all tobacco /VAT and other taxes)			Euro 422.50
Tax incidence			79.36%

UK	excise yield		Euro 233
TIRSP			Euro 369.36
Tax incidence			76.12%

Closest equivalent tax rate in EU to Hong Kong

Republic of Austria	excise yield		Euro 104.09
TIRSP			Euro 180
Tax incidence			74.50%

Portugal	excise yield		Euro 104.75
TIRSP			Euro 170
Tax incidence			78.28%

Italy	excise yield		Euro 108.23
TIRSP			Euro 185
Tax incidence			75.17%

Republic of Malta	excise yield		Euro 109.5
TIRSP			Euro 179.67
Tax incidence			76.20%