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DIRECTORATE GENERAL
TAXATION AND CUSTOMS UNION
Indirect Taxation and Tax administration
Environment and other indirect taxes

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EXCISE DUTY TABLES

Part III – Manufactured Tobacco

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This document can be consulted on DG TAXUD Web site:
http://ec.europa.eu/taxation_customs/taxation/excise_duties/index_en.htm

(Shows the situation as at 1 July 2011)

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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 the 27 Member States of the EU;*

** 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 Ms Eija Hokkanen or Mr. Vincent Roels:

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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#**](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)

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EUR Exchange Rates

Value of National Currency in EUR at 1 October 2010*		
Member State	National Currency	Currency value
BG	BGN	1,9558
CZ	CZK	24,420
DK	DKK	7,4523
LV	LVL	0,7098
LT	LTL	3,4528
HU	HUF	273,85
PL	PLN	3,9370
RO	RON	4,2655
SE	SEK	9,2183
UK	GBP	0,86760

*Rates published in the Official Journal of the European Union - C 2 of 5/01/2011.

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.

MANUFACTURED TOBACCO

UPDATED SITUATION - EXCISE DUTY TABLES

1 July 2011

New start

	<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>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>Cigarettes</i>			Y	Y	Y		Y			Y		Y	Y	Y			Y	Y	Y		Y	Y						
<i>Cigars and cigarillos</i>				Y							Y						Y											
<i>Fine cut tobacco</i>				Y	Y						Y		Y					Y										
<i>Other smoking tobaccos</i>													Y					Y										
<i>Contact point</i>		Y							Y		Y		Y														Y	

Cigarettes

Situation as at 1 July 2011

MS	Specific Excise (1000 pieces)				Ad Valorem Excise (as % of TIRSP)	VAT % (as % of TIRSP)	Ad Valorem Excise + VAT (as % of TIRSP)	Total Tax (incl VAT) (as % of WAP)	Current MPPC per 1000 cigarettes (only for the purpose of comparison – not applied for calculation)		Current WAP per 1000 cigarettes (calculation base as from 1 January 2011)		Excise yield (EUR per 1000 Cigarettes)	Minimum excise duty pursuant to Article 16 (7) Dir. 95/59 EUR/1000 cig.	Overall Minimum Excise Duty as % of WAP Specific + ad valorem (excl. VAT)
	NatCurr	EUR	as % of WAP	As % of Total taxation (specific +ad valorem +VAT)					NatCurr	EUR	NatCurr	EUR			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
AT		34,00	17,95%	23,43 %	42,00%	16,67%	58,67%	76,62%		200,00		189,40	113,55	111,28	59,95 %
BE		15,9295	7,04%	9,16%	52,41%	17,36%	69,77%	76,81%		247,37		226,37	134,57	127,84	59,45%
BG	101,00	51,64	45,91%	53,64%	23,00%	16,67%	39,67%	85,58%	215,00	109,93	220,00	112,49	77,51	75,67	68,91%
CY		40,00	24,46%	31,55%	40,00%	13,04%	53,04%	77,54%		n/a		163,50	105,40	110,00	64,50%
CZ	1070,00	43,82	31,54%	41,39%	28,00%	16,67%	44,67%	76,21%	3250,00	133,09	3393,00	138,94	82,72	82,31	59,54%
DE		90,80	39,51%	51,04%	21,94%	15,97%	37,91%	79,02%		217,39		229,80	141,22	*	61,45%
DK	675,00	90,58	38,99%	48,36%	21,65%	20,00%	41,65%	80,64%	1900,00	254,95	1731,00	232,28	140,87	139,08	60,65%
EE		38,35	34,78%	41,19%	33,00%	16,67%	49,67%	84,45%		110,25		110,25	74,73	73,00	67,78%
EL		19,6561	12,55%	15,00%	52,45%	18,70%	71,15%	83,70%		200,00		156,56	101,76	101,764	65,00%
ES		12,70	7,63%	9,55%	57,00%	15,25%	72,25%	79,88%		187,50		166,52	107,62	116,90	64,63%
FI		17,50	8,10%	10,28%	52,00%	18,70%	70,70%	78,80%		250,00		216,09	129,87	131,50	60,10%
FR		19,5945	7,26%	9,00%	56,99%	16,39%	73,38%	80,64%		n/a		270,00	173,47	173,00	64,25%
HU	9750,00	35,60	32,20%	39,95%	28,40%	20,00%	48,40%	80,60%	28421,05	103,78	30279,00	110,57	67,00	66,02	60,60%
IE		183,42	42,90%	54,65%	18,25%	17,36%	35,61%	78,51%		427,50		423,50	261,43		61,56%
IT		7,6765	3,74%	4,99%	54,57%	16,67%	71,24%	74,98%		195,00		205,00	119,55	131,19	58,31%
LT	132,00	38,23	35,39%	45,52%	25,00%	17,36%	42,36%	77,74%	n/a	n/a	373,00	108,03	65,24	64,00	60,39%
LU		16,8914	9,38%	13,35%	47,84%	13,04%	60,88%	70,26%		n/a		180,11	103,06	98,00	57,22%
LV	25,00	35,22	31,85%	37,97%	34,00%	18,03%	52,03%	83,88%	n/a	n/a	78,50	110,59	72,82	73,26	65,85%
MT		28,00	14,89%	19,31%	47,00%	15,25%	62,25%	77,14%		200,00		188,00	116,36	120,50	61,89%
NL		135,66	57,31%	70,00%	8,59%	15,97%	24,56%	81,87%		n/a		236,72	156,00	156,00	65,90%
PL	158,36	40,22	34,66%	40,89%	31,41%	18,70%	50,11%	84,77%	n/a	n/a	456,84	116,04	76,67	76,67	66,07%
PT		69,07	35,42%	45,93%	23,00%	18,70%	41,70%	77,12%		195,00		172,50	113,92	113,92	58,42%
RO	219,63	51,49*	38,20%	48,63%	21,00%	19,35%	40,35%	78,55%	575,00	134,80	510,00	119,56	79,80	74,00	59,20%
SE	1270,00	137,77	55,49%	72,54%	1,00%	20,00%	21,00%	76,49%	2500,00	271,20	2289,00	248,29	140,25		56,49%
SI		20,40	15,45%	20,00%	45,1515%	16,67%	61,82%	77,28%		124,50		132,00	80,00	80,00	60,61%
SK		55,70	41,95%	51,40%	23,00%	16,67%	39,67%	81,62%		121,05		132,78	86,24	85,00	64,95%
UK	154,95	178,6	56,97%	63,20%	16,5%	16,67%	33,17%	90,13%	n/a	n/a	272,00	313,51	230,33		73,47%

This table has been modified in order to take account of the new provisions contained in Council Directive 2010/12/EU which started to have its effects on 1 January 2011.

- TIRSP** = Tax included retail selling price (Retail selling price, all taxes included)
- MPPC** = Most popular price category
- WAP** = Weighted average price

Cigarettes – Additional comments to the table on page 6

Situation as at 1 July 2011

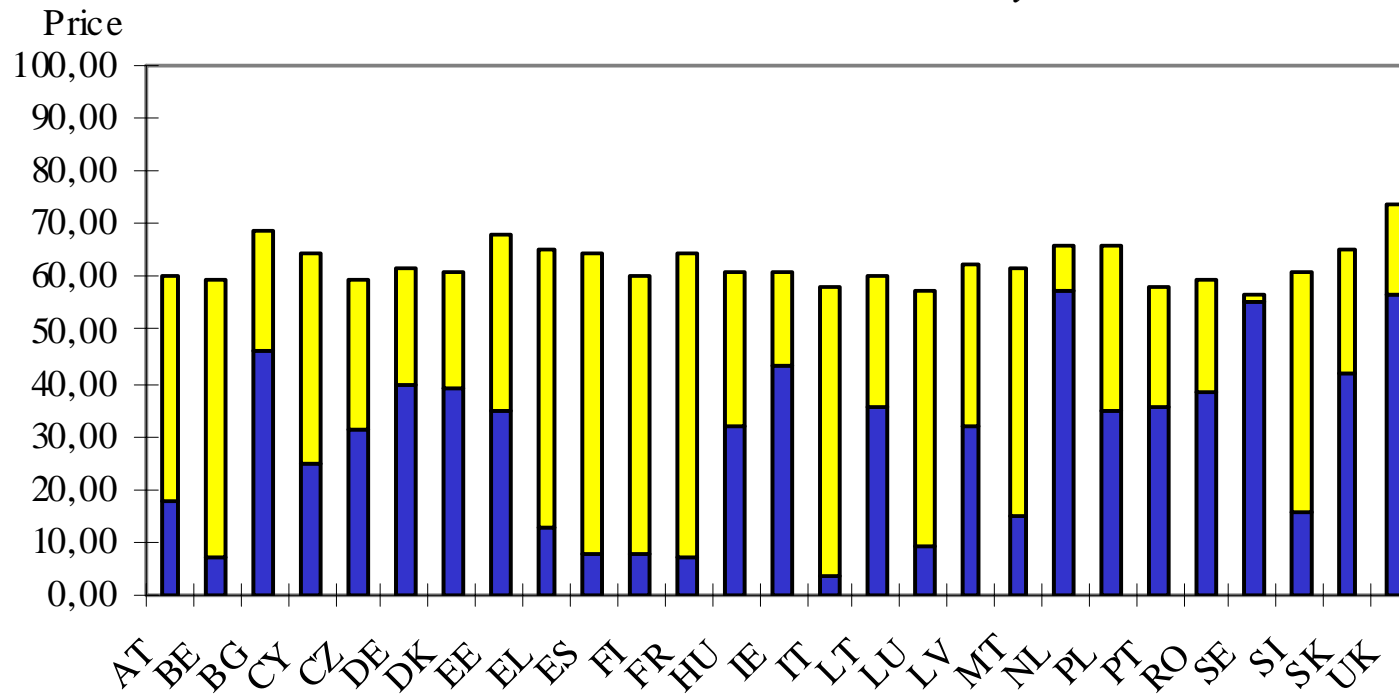
Calculation of the WAP:
$$\frac{\text{Total value of all cigarettes released for consumption (TIRSP)}}{\text{Total quantity of cigarettes released for consumption}}$$

- AT: Minimum excise duty 98% of total excise duty burden on WAP, at least 110 €/1.000 pieces.
- BE: Data applicable as of 1 February 2011.
- DE: Dynamic total tax for TIRSP as of 1 May 2011: 18,156 Cent per piece minus the VAT of the taxed cigarette.
- DK: MPPC and WAP of the first quarter of 2011.
- FR : La valeur de 270 € correspond à celle du WAP 2010 (estimée), arrondie à la demi-dizaine d'euros supérieure.
- IE: Data applicable as of 1 March 2011.
- LV: The weighted average price of cigarettes in period 01/01/2010 - 31/12/2010.
- MT: In Malta the excise tax structure is 50% of the retail price + EUR 28,00 per 1000 cigarettes but not less than EUR 210,00 per 1000 cigarettes as from 26 October 2010. WAP based on the period 1 September 2009 till 31 August 2010.
- NL: Data applicable as of 1 March 2011.
- PT: Portugal may apply a reduced rate of up to 50% less than the overall minimum rate to cigarettes consumed in the most remote regions of the Azores and Madeira, made by small-scale manufacturers each of whose annual production does not exceed 500 tonnes (Art. 3.2 of Dir. 92/79/EEC).
- SI: WAP applicable as from 1 April 2011.
- SK: New VAT rate as of 1 January 2011 (20%), new specific component, ad valorem component and minimum excise duty as of 1 February 2011.
- RO: Data applicable as of 1 July 2011.

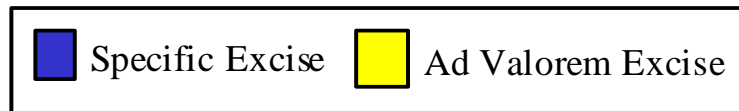
Cigarettes

Overall Minimum Excise Duty

% of Retail Selling Price



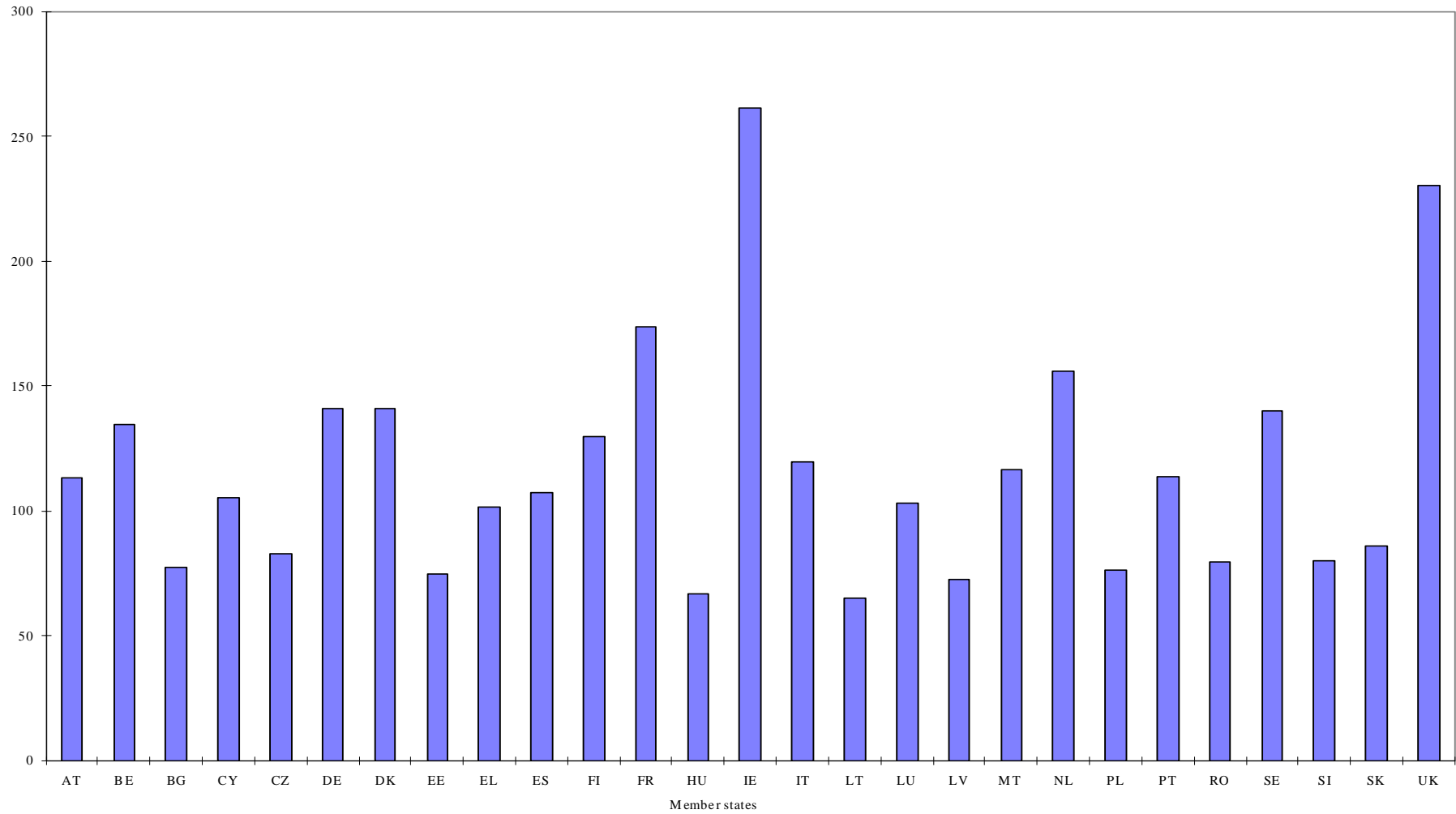
Member states



Values in EUR at 1/7/2011

*Cigarettes
Excise Yield*

Situation as at 1 July 2011



Cigars and Cigarillos

Situation as at 1 July 2011

MS	Specific Excise		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Minimum duty (Article 3.1 Dir. 92/80)
	NatCurr	EUR	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	EUR/kg or 1000 pieces
	1	2	3	4	5	6
AT		n/a	13,00%	16,67%	29,67%	40,00
BE		n/a	10,00%	17,36%	27,36%	64,40
BG	270,00	138,05	n/a	16,67%	n/a	
CY		90,00	n/a	15,00%	n/a	
CZ	1150,00	47,09	n/a	16,67%	n/a	
DE		14,00	1,47%	15,97%	17,44%	*
DK	198,00	26,54	10,00%	20,00%	30,00%	
EE		191,73	n/a	16,67%	n/a	
EL		n/a	34,00%	18,70%	52,70%	
ES		n/a	15,80%	15,25%	31,05%	
FI		n/a	25,00%	18,70%	43,70%	
FR		n/a	27,57%	16,39%	43,96%	89,00
HU	n/a	n/a	28,50%	20,00%	48,50%	
IE		261,066	n/a	17,36%	n/a	
IT		n/a	23,00%	16,67%	39,67%	19,55 (*)
LT	80,00	23,17	n/a	17,36%	n/a	
LU		n/a	10,00%	13,04%	23,04%	15,00
LV	26,00	36,63	n/a	18,03%	n/a	
MT		16,90	n/a	15,25%	n/a	
NL		n/a	5,00%	15,97%	20,97%	
PL	244,40	62,08	n/a	18,70%	n/a	
PT		n/a	13%	18,70%	31,70%	
RO	273,00	64,00	n/a	19,35%	n/a	
SE	1120,00	121,50	n/a	20,00%	n/a	
SI		n/a	5,00%	16,67%	21,67%	
SK		72,86	n/a	16,97%	n/a	
UK	193,29	222,79	n/a	16,67%	16,67%	

This table has been modified in order to take account of the new provisions contained in Council Directive 2010/12/EU which started to have its effects on 1 January 2011.

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

(*) for cigarillos

Additional comments to this table

Specific excise per 1000 items: BG, CZ, DE, DK, LV, MT, PL, SE, SK, RO.
 Specific excise per kg: CY, LT.
 Minimum duty per 1000 items: BE, AT.

SK: Only the specific excise is set per 1000 items.
 BE: Data applicable as of 1 February 2011.
 SK: Data applicable as of 1 February 2011.
 FI: Figures modified as of 1/7/2010.
 DE: Dynamic total tax for TIRSP as of 1 May 2011: 4,888 Cent per piece minus the VAT of the taxed cigar/cigarillo.
 UK: New Budget 2011 as of 23 March 2011.

Fine Cut Smoking Tobacco (intended for the rolling of cigarettes)

Situation as at 1 July 2011

MS	Specific Excise		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Current WAP per kg		Minimum duty (Article 3.1 of Dir. 92/80)
	NatCurr	EUR	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	NatCurr	EUR	EUR/kg
	1	2	3	4	5	6	7	8
AT		n/a	50,00%	16,67%	66,67%		96,40	47,50
BE		7,9610	31,50%	17,36%	48,86%		81,7937	43,13
BG	130,00	66,47	n/a	16,67%	n/a			
CY		60,00	n/a	15,00%	n/a			
CZ	1340,00	54,87	n/a	16,67%	n/a			
DE		41,65	14,30%	15,97%	30,27%		101,33	*
DK	652,50	87,56	n/a	20,00%	n/a			
EE		55,79	n/a	16,67%	n/a			
EL		n/a	67,00%	18,70%	85,70%		144,77	108,5775
ES		8,00	41,50%	15,25%	56,75%		90,11	75,00
FI		10,00	52,00%	18,70%	70,70%		123,17	68,50
FR		n/a	58,57%	16,39%	74,96%		170,28	105
HU	n/a	n/a	52,00%	20,00%	72,00%	13463,00	49,16	28,70
IE		220,301	n/a	17,36%	n/a			
IT		n/a	56,00%	16,67%	72,67%			79,35
LT	139,00	40,26	n/a	17,36%	n/a			
LU		5,60	31,50%	13,04%	44,54%		60,26	24,82
LV	34,00	47,90	n/a	18,03%	n/a			
MT		75,40	n/a	15,25%	n/a			
NL		50,45	13,00%	15,97%	28,97%		116,12	65,54
PL	102,32	25,99	31,41%	18,70%	50,11%	291,06	73,93	
PT		n/a	60%	18,70%	78,70%		85,74	
RO	345,50	81,00	n/a	19,35%	n/a			
SE	1560,00	169,23	n/a	20,00%	n/a			
SI		40,00	n/a	16,67%	n/a			
SK		66,96	n/a	16,97%	n/a			
UK	151,90	175,08	n/a	16,67%	16,67%			

This table has been modified in order to take account of the new provisions contained in Council Directive 2010/12/EU which started to have its effects on 1 January 2011.

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:
$$\frac{\text{Total value of fine-cut tobacco released for consumption (TIRSP)}}{\text{Total quantity of fine-cut tobacco released for consumption}}$$

AT: New minimum excise duty as of 1/1/2011.

BE: Data applicable as of 1 February 2011.

IT: Figures do not include pipe tobacco.

NL: Data applicable as of 1 March 2011.

SK: Data applicable as of 1 February 2011. *Only* the specific excise is set per kg.

DE: Dynamic total tax for TIRSP as of 1 May 2011: 81,63 EUR per kg minus the VAT of the taxed fine cut smoking tobacco.

UK: New Budget 2011 as of 23 March 2011.

Other smoking tobaccos

Situation as at 1 July 2011

MS	Specific Excise		Ad Valorem Excise (as % of TIRSP)	VAT % (as % of TIRSP)	Ad Valorem Excise + VAT (as % of TIRSP)	Minimum duty (Article 3.1 of Dir. 92/80) EUR/kg
	NatCurr	EUR				
	1	2	3	4	5	6
AT		n/a	34,00%	16,67%	50,67%	
BE		7,9610	31,50%	17,36%	48,86%	43,13
BG	130,00	66,47	n/a	16,67%	n/a	
CY		60,00	n/a	15,00%	n/a	
CZ	1340,00	54,87	n/a	16,67%	n/a	
DE		15,66	13,13%	15,97%	29,10%	22,00
DK	602,50	80,85	n/a	20,00%	n/a	
EE		55,79	n/a	16,67%	n/a	
EL		n/a	67,00%	18,70%	85,70%	122,8875
ES		n/a	28,40%	15,25%	43,65%	
FI		8,50	48,00%	18,70%	66,70%	
FR		n/a	52,42%	16,39%	68,81%	60,00
HU	n/a	n/a	32,50%	20,00%	52,50%	28,70
IE		181,117	n/a	17,36%	n/a	
IT		n/a	24,78%	16,67%	41,45%	
LT	139,00	40,26	n/a	17,36%	n/a	
LU		5,60	31,50%	13,04%	44,54%	24,82
LV	34,00	47,90	n/a	18,03%	n/a	
MT		75,40	n/a	15,25%	n/a	
NL		50,45	13,00%	15,97%	28,97%	65,54
PL	102,32	25,99	31,41%	18,70%	50,11%	
PT		n/a	45%	18,70%	63,70%	
RO	345,50	81,00	n/a	19,35%	n/a	
SE	1560,00	169,23	n/a	20,00%	n/a	
SI		25,00	n/a	16,67%	n/a	
SK		66,96	n/a	16,97%	n/a	
UK	84,98	97,95	n/a	16,67%	16,67%	

This table has been modified in order to take account of the new provisions contained in Council Directive 2010/12/EU which started to have its effects on 1 January 2011.

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

Additional comments to this table

- BE: Data applicable as of 1 February 2011.
- IT: Figures refer to snuff and chewing tobaccos.
- SK: Only the specific excise is set per kg.
- SK: Data applicable as of 1 February 2011.
- NL: Data applicable as of 1 March 2011.
- UK: New Budget 2011 as of 23 March 2011.

**CONTACT POINTS FOR EXCISE DUTY TABLES ON ALCOHOL BEVERAGES, ENERGY PRODUCTS AND ELECTRICITY
and MANUFACTURED TOBACCO IN THE 27 MEMBER STATES**

STATE	ADMINISTRATION	CONTACT	TELEPHONE N°	FAX N°	E-MAIL
AT	Bundesministerium für Finanzen	Mr. Helmut SCHAMP (Alcohol, Tobacco, Energy)	+43 1 51433 504246		Helmut.schamp@bmf.gv.at Post.iv-9@bmf.gv.at
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
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