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

REF 1039
January 2014

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

(**Shows the situation as at 1 January 2014**)

B-1049 Brussels - Belgium - Office: SPA3 5/72 and SPA3 5/69A.
Telephone: direct line (+32-2)299 56 09 and 295 35 25, switchboard 299 11 11.

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

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 Ms Eija Hokkanen or Mr Aurimas Vasylis:

e-mail	TAXUD-C2-TABLES@ec.europa.eu
telephone	+32-2-299.56.09; +32-2-295.35.25

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)

TABLE OF CONTENTS

EURO EXCHANGE RATES

Value of National Currency in EUR at 1 October 2013*		
Member State	**National Currency**	**Currency value**
BG	BGN	1,9558
CZ	CZK	25,647
DK	DKK	7,4582
HR	HRK	7,6158
LT	LTL	3,4528
HU	HUF	296,07
PL	PLN	4,2308
RO	RON	4,4485
SE	SEK	8,6329
UK	GBP	0,83450

*Rates published in the Official Journal of the European Union - C 286 of 02/10/2013.

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.

MANUFACTURED TOBACCO

UPDATED SITUATION - EXCISE DUTY TABLES

1 January 2014

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

All Member States: Insertion of the specific, ad valorem and VAT rates of 2013 additionally to the rates applicable as from 1 January 2014 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 1 January 2014

	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
MS	***1***	***2***	***3***	***4***	***5***	***6***	***7***	***8***	***9***	***10***	***11***	***12***	***13***	***14***	***15***
AT		35,00	17,32	22,79	42,00	16,67	58,67	75,99		n/a		202,10	119,88	117,48	59,32
BE		23,59	9,66	12,48	50,41	17,36	67,77	77,43		273,68		244,11	146,65	148,11	60,07
BG	101,00	51,64	43,44	52,27	23,00	16,67	39,67	83,11	*220,00	*112,49	*232,50	*118,88	78,98	75,67	66,44
CY		55,00	26,96	35,04	34,00	15,97	49,97	76,93		225.00		204	124,36	121,50	60,96
CZ	1160,00	46,25	33, 51	43,03	27,00	17,36	44,36	77,87	3400,00	135,57	3486,00*	138,00	83,50	86,92	60,51
DE		96,30	38,37	50,44	21,74	15,97	37,71	76,08		250,00		251,00	152,50	*	60,11
DK	1166,50	156,46	58,67	73,64	1,00	20,00	21,00	79,67	2150,00	288,38	1988,11	266,67	159,03	n/a	59,67
EE		46,50	32,98	39,43	34,00	16,67	50,67	83,65		141,00		141,00	94,44	90,00	66,98
EL		80,00	48,75	55,75	20,00	18,70	38,70	87,45		190,00		164,10	112,82	115,00	68,75
ES		24,10	11,21	14,09	51,00	16,96	67,96	79,17		n/a		215,00	133,75	128,65	62,21
FI		28,00	11,45	13,83	52,00	19,35	71,35	82,80		245,00		244,59	155,19	161,50	63,45
FR		48.75	15	18.43	49,70	16.667	66.37	81.37		n/a		325	210.27	210	64,7
HR	*197,00	*25,87	19,16	25,16	*37,00	20,00	57,00	76,16	**950,00	**124,74	**1028,09	**134,99	75,82	*74,45	56,16
HU	12 500	42,22	28,11	36,38	31,00	21,26	52,26	80,37	n/a	n/a	44 476	150,22	88,79	84,17	59,11
IE		241.83	54.22	66.41	8.72	18.70	27.42	81.64		475.00		446.00	280.72	275.62	61.80
IT		10,3452*	4,5374*	6,00*	53,69*	17,36	71,046*	75,58*		215,00		228,00*	132,76	144,65	58,23*
LT	148,00	42,86	36,01	45,95	25,00	17,36	42,36	78,37	n/a	n/a	411,00	119,03	72,62	70,67	61,01
LU		17,56	8,90	11,73	48,11	15,00	61,14	69,27		220,00		197,26	112,42	105,00*	57,00
LV		39,84	30,65	37,61	33,50	17,36	50,86	81,51			*91,34	129,97	83,38	79,68	64,15
MT	82,50	82,50	40,55	50,19	25,00	15,25	40,25	80,81	235,00	235,00	203,43	203,43	135,00	135,00	66,36
NL		169,86	64,19	76,50	2,36	17,36	19,72	83.91		n/a		264,62	176,11	176,11	66.55
PL	206,,76	48,87	34,90	41,05	31,41	18,70	50,11	85,01	n/a	n/a	592,49	140,04	92,86	92,86	66,31
PT		87,33	44,81	55,73	17,00	18,70	35,70	80,51		195,00		194,88	120,46	125,5	64,39
RO	268,70	60,40	42,98	52,84	19,00	19,35	38,35	81,33	675,00	151,74*	625,20	140,54**	81,78	79,00	61,98
SE	1410,00	166,41	55,27	76,27	1,00	20,00	21,00	77,06	2789,47	329,21	2505,63	295,72	169,38	n/a	57,06
SI		65,24	39,90	50,00	21,87	18,03	39,90	79,81		160,00		163,50	101,00	101,00	61,77
SK		59,50	41,44	51,09	23,00	16,67	39,67	81,11		n/a		143, 58	92,52	91	64,44
UK	176,22	220,74	54,14	62,01	16,50	16,67	33,17	87,30	n/a	n/a	325,50	407,74	288,02	n/a	70,64

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

Indication of excise duty rates (specific and ad valorem) and VAT rates applicable in the year 2013

- only if different to the rates indicated in the table on page 6 -

		Specific excise (per 1000 cigarettes)			Ad valorem excise in %	VAT in %		Specific excise (per 1000 cigarettes)			Ad valorem excise in %	VAT in %
	Rates applicable as from x/x/2013 until x/x/2013	NatCurr	EUR	As % of total tax (specific +ad valorem +VAT)	(as % of TIRSP)	(as % of TIRSP)	Rates applicable as from x/x/2013 until x/x/2013	NatCurr	EUR	As % of total tax (specific +ad valorem +VAT)	(as % of TIRSP)	(as % of TIRSP)
MS	**Period**	***1***	***2***	***3***	***4***	***5***	**Period**	***6***	***7***	***8***	***9***	***10***
AT												
BE	1/2 – 30/6/2013		21,89	11,94	50,31	17,36	1/7 – 31/12/2013		21,99	11,97	50,41	17,36
BG												
CY												
CZ	1/1 – 31/12//2012	1120,00	45,02	42,50	28,00	16,67						
DE	1/1 – 31/12/2013		94,40	50,10	21,80	15,97						
DK	1/1/2014	1182,50	158,55									
EE	1/1- 31/12/2013		45,00	39,12	33,00	16,67						
EL												
FI	1/1 - 31/12/2013		22,50	11,42	52,00	19,35						
FR	01/01/2013 - 30/06/2013		38,13	12,5	51,75	16,388	01/07/2013- 31/12/2013		45.75	15	49.7	16.388
HR	1/1-4/06/2013	***180,00	***23,64	****23,82	***36,00	20,00						
HU												
HU												
IE												
IT	01/03/2013		10,3452	6,00	53,69	17,36						
LT*	1/1/-01/03/2013	140,00	40,55	45,97	25,00	17,36						
LU												
LV	1/1 – 30/6/2013	25,00	35,91	35,27	34,00	17,36	1/7 – 31/12/2013	25,00	35,91	35,27	34,00	17,36
MT*)	1/1 – 08/04/2013	77,00	77,00	48,05	25,00	15,25	09/04 – 31/12/2013	82,50	82,50	50,19	25,00	15,25
NL	1/1-31/03/2013		167,84	76,50	3,13	17,36						
NL	1/10/12-1/1/2013		138,23	70,00	7,57	17,36						
PL	1/1 – 31/12/2013	188	44,44	40,77	31,41	18,70						
RO	1/1 – 31/3/2013	240,50	54,06	52,21	19,00	19,35	1/4 – 31/12/2013	256,46	57,65	52,84	19,00	19,35
SE	1/1 – 31/12/2013	141,00	166,41	76,27	1,00	20,00						
SI	1/1 – 30/6/2013		60,79	50,00	24,55	16,67	1/7-31/12/2013		60,79	50,00	24,55	18,03
SK												
UK												

Cigarettes – Additional comments to the tables on pages 6-7

Situation as at 1 January 2014

Calculation of the WAP

$$\frac{\text{Total value of all cigarettes released for consumption (TIRSP) in 2013}}{\text{Total quantity of cigarettes released for consumption in 2013}}$$

AT: Minimum excise duty 98% of total excise duty burden on WAP, at least 110 €/1.000 pieces.

BG: * MPPC and WAP are calculated on the basis of figures relating to the releases for consumption from 1 January 2012 till 31 December 2013.CY: As from 13th of January 2014 the VAT rate will be increased from 18% to 19% (VAT = 15,97%).

The WAP was calculated on the basis of figures relating to the releases for consumption during the period 1/1/2013-31/12/2013.

CZ: * MPPC and WAP are calculated on the basis of figures relating to the releases for consumption in 2012.

DE: * As from 1 January 2014: Dynamic total tax: 19,259 Cent per piece minus the VAT of the taxed cigarette.

DK: MPPC and WAP of the first quarter of 2013.

ES: Rates and minimum excise duty shown in table 6 are effective as of 1july 2013. During the period 1 January 2013 until 31 June 2013, the current rates are shown on page 8.

FI: MPPC and WAP are calculated on data relating to the releases for consumption made in 2012.

FR : La valeur de 325 € correspond à celle du WAP 2013, arrondie à la demi-dizaine d'euros supérieure.

IE: Data applicable as of 1 March 2011.

IT: * Rates applicable as from 01/03/2013.

LT: * Until 1 March 2012 it was applied EUR 38,23 specific excise and the overall excise duty for cigarettes should be not less than EUR 64, per 1000 cigarettes.

LU: Data applicable as from 1 February 2013,

* Minimum excise duty (Article 8 (6) Directive 2011/64/EU) applicable as from 1 September 2012

LV: *The weighted average price of cigarettes in period 01/01/2013 - 30/11/2013.

MT: In Malta the excise tax structure is 25% of the retail price + EUR 82,50 per 1000 cigarettes but not less than EUR 135,00 per 1000 cigarettes as from 09/04/2013..

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).

PT: *) From 1/1/2012 specific excise (per 1000 cigarettes) = 78,37. Ad valorem excise in % = 20,00 and VAT in % = 18,70.

RO: As from 01.04.2014, ad valorem excise duty will be 18% of TIRSP and overall excise duty will be 84,37 euro/1000 cigarettes

* MPPC registered in November 2013

**WAP applicable for the period 01.04.2013 – 31.03.2014, according to Romanian legislation.

SE: WAP applicable as of 1 February 2012. SE abolished the minimum excise duty 1 January 2011.

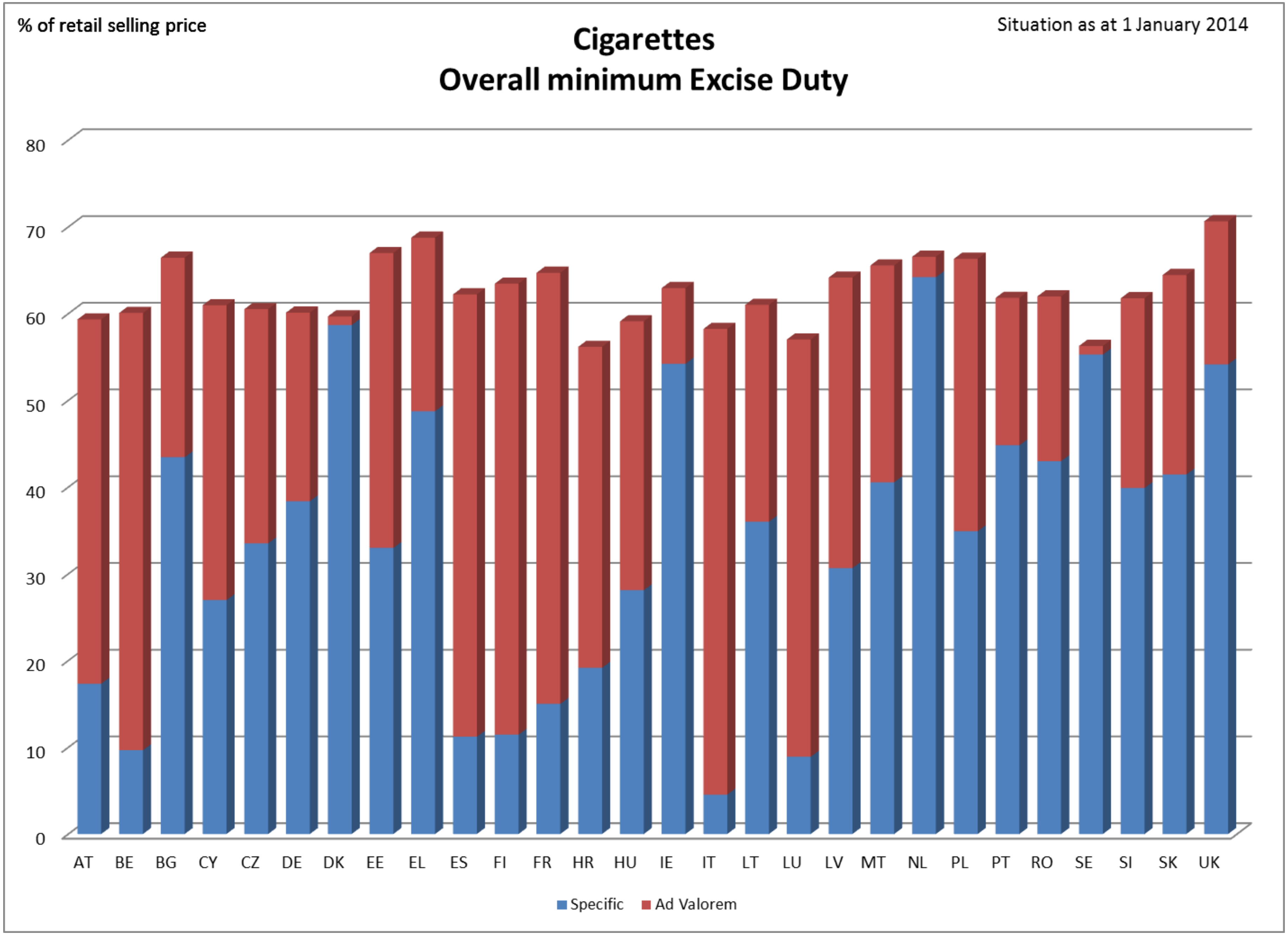
HR: * Rates applicable as from 05/06/2013.

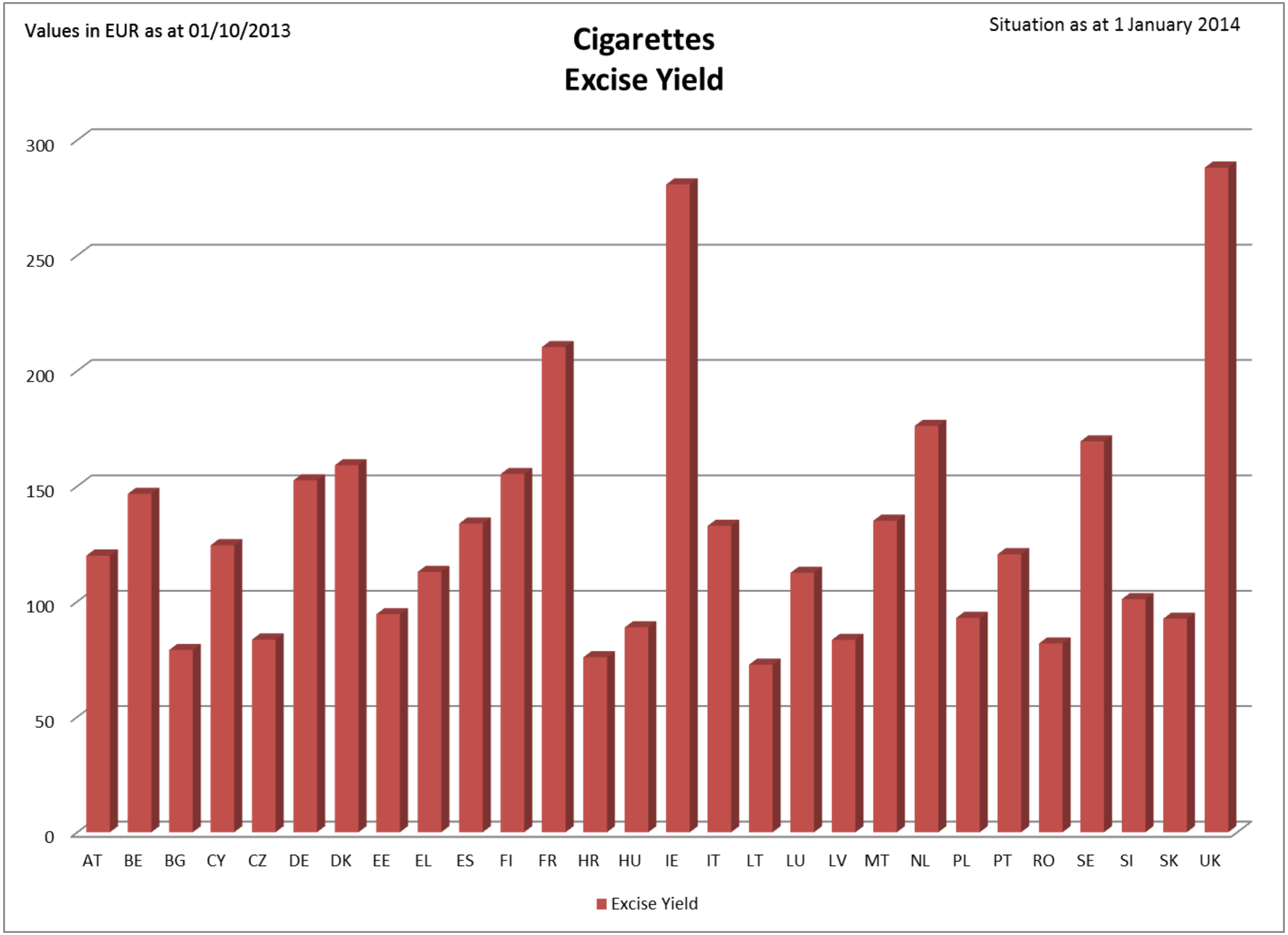
Minimum excise duty was 486, 00 HRK per 1000 cigarettes (63,81 € per 1000 cigarettes) from 29th of November 2012 till 4 th of June 2013.

** MPPC and WAP are calculated on the basis of figures relating to the releases for consumption from 1 January 2013 till 31 December 2013.

*** From 29th November 2012 till 4th June 2013 specific excise duty for cigarettes was 180,00 HRK per 1000 cigarettes and ad valorem rate 36%

****WAP for the period 1/1/2013-04/06/2013 is calculated on the basis of figures relating to the releases for consumption from 1 January 2013 till 31 December 2013 (1€=7,6158 HRK)


% of retail selling price
Cigarettes
Overall minimum Excise Duty
Situation as at 1 January 2014
80
70
60
50
40
30
20
10
0
AT
BE
BG
CY
CZ
DE
DK
EE
EL
ES
FI
FR
HR
HU
IE
IT
LT
LU
LV
MT
NL
PL
PT
RO
SE
SI
SK
UK
Specific
Ad Valorem


Values in EUR as at 01/10/2013
Cigarettes
Excise Yield
Situation as at 1 January 2014
300
250
200
150
100
50
0
AT
BE
BG
CY
CZ
DE
DK
EE
EL
ES
FI
FR
HR
HU
IE
IT
LT
LU
LV
MT
NL
PL
PT
RO
SE
SI
SK
UK
Excise Yield

Cigars and Cigarillos

Situation as at 1 January 2014

	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 pieces
MS	***1***	***2***	***3***	***4***	***5***	***6***
AT		n/a	13,00	16,67	29,67	100,00
BE		0	10	17,36	27,36	71,10
BG	270,00	138,05	n/a	16,67	n/a	
CY		90,00		* 19,00		
CZ	1300,00	51,83	n.a.	17,36	n.a.	
DE		14,00	1,47	15,97	17,44	*
DK	198,00	26,55	10,00	20,00	30,00	
EE		211,00	n/a	16,67	n/a	n/a
EL			34,00	18,70	52,70	
ES			15,80	16,96	32,76	41,50
FI			29,00	19,35	48,35	
FR		18	23,00	16.667	39.67	92
HR	*600,00	*78,78		20,00		
HU			28,50	21,26	49,76	
IE		279.345		18,70		
IT		n/a	23,00	17,36	40,36	22,77
LT*	88,00	25,49	n/a	17,36		
LU			10,00	15,00	23,	29,00*
LV		39,84	n/a	17,36	n/a	
MT	21,65	21,65	n/a	18,00	n/a	n/a
NL			5,00	17,36	22,36	
PL	280,25	66,24	n/a	18,70	18,70	
PT		n/a	25,00	18,70	43,70	n/a
RO	303,24	68,17	-	19,35	-	-
SE	1250,00	147,53	n/a	20,00	n/a	n/a
SI		n/a	5,00	18,03	23,03	
SK		77,37	n/a	20,00	n/a	n/a
UK	219,82	275,36	0	16,67	16,67	n/a

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)

(*) for cigarillos

Additional comments to this table

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

AT: Increase of minimum duty by 1/1/2013 (100 EUR/1000 items).
BE: Minimum tax (excise + VAT).
CY: * VAT rate valid as from 13th January 2014.
DE: * Dynamic total tax for TIRSP as of 1 January 2012: 5,760 Cent per piece minus the VAT of the taxed cigar/cigarillo.
ES: Mininum excise duty applicable as of 1 july 2013
FI: VAT rate increased from 23% to 24% as of 1 January 2013.
LT: * Till 1 March 2012 it was applied EUR 23,17 excise duty rate per kilogram of cigars & cigarillos.
LU: * Data applicable as of 1st February 2013SK:Only the specific excise is set per 1000 items.
HR: *Only the specific excise is set per 1000 items.
Rates applicable as from 1th July 2013.
From 1th January 2010 till 30th June 2013 specific excise duty for cigars was 1100, 00 HRK (144,44 €) per 1000 items and for cigarillos 220, 00 HRK (28, 89 €) per 1000 items.

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

Situation as at 1 January 2014

	Specific Excise per kg		**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
MS	***1***	***2***	***3***	***4***	***5***	***6***	***7***	***8***
AT		n/a	54,00	16,67	70,67		120,20	60,00
BE		14,50	31,50	17,36	48,86		100,48	47,07
BG	152,00	77,72	n/a	16,67	n/a			
CY		150,00		* 19,00				
CZ	1635,00	65,19	n.a.	17,36	n.a.			
DE		46,75	14,63	15,97	30,60		130,18	*
DK	772,50	103,62	n/a	20,00	20,00			
EE						EE		
EL						EL		
ES		22,00	41,50	16,96	58,48		157,10	96,50
FI		20,00	52,00	19,35	71,35		146,87	97,50
FR		67.5	32	16.667	48.67		225	143
HR	*450,00	*59,09		20,00				
HU			52,00	21,26	73,26	22 588	76,29	42,08
IE		252.222		18,70				
IT		n/a	58,50	17,36	75,86			114,78 (*)
LT	163,00	47,21	n/a	17,36	n/a			
LU		7,30	32,80	15,00	54,00		71,32	29,00*
LV		55,49	n/a	17,36	n/a			
MT	1/1 – 08/04/2013	81,81	81,81	n/a	15,25		05/11-31/12/2013	96,58
NL		72,64	7,19	17,36	24,55		126,86	81,76
PL	141,29	33,40	31,41	18,70	50,11	433,84*	102,54	
PT		75,00	20,00	18,70	38,70		154,74	120,00
RO	383,79	86,27	-	19,35	-	-	-	-
SE	1732,00	204,41	n/a	20,00	n/a	n/a	n/a	n/a
SI		67,50	n/a	18,03	n/a			
SK		71,11	n/a	20,00	n/a		n/a	n/a
UK	172,74	216,38	0	16,67	16,67	n/a	n/a	n/a

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 the tables on pages 12-13

Calculation of the WAP:
$$\frac{\text{Total value of fine-cut tobacco released for consumption (TIRSP) in 2013}}{\text{Total quantity of fine-cut tobacco released for consumption in 2013}}$$

BE: Minimum excise duty instead of Minimum tax (excise + VAT)
.
CY: * VAT rate valid as from 13th January 2014.
DE: * Dynamic total tax for TIRSP as of 1 January 2014: 91,63 EUR per kg minus the VAT of the taxed fine cut smoking tobacco.
FI: VAT rate increased from 23% to 24% as of 1 January 2013
IT: Figures do not include pipe tobacco.
IT: (*) from 01.10.2012- € 114,78.
LU: Data applicable as of 1 February 2013, as applicable from 1 September 2012
PL: WAP 2013 generally based on the period from 1 January 2013 till 31 December 2013, but the figure in the table concerns the period from 01.01.2013 till 31.10.2013.
SK: Only the specific excise is set per kg.
FR: La valeur de 225 correspond au WAP 2013 arrondie à la demi-dizained'euros supérieure.
HR: *Only the specific excise is set per kg. Rate applicable as from 5th June 2013.

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

Indication of excise duty rates (specific and ad valorem) and VAT rates applicable in the year 2013

- only if different to the rates indicated in the table on page 12 –

		Specific excise		**Ad valorem excise in %**	**VAT in %**		**Specific excise**		**Ad valorem excise in %**	**VAT in %**
	Rates applicable as from x/x/2013 until x/x/2013	NatCurr	EUR	(as % of TIRSP)	(as % of TIRSP)	Rates applicable as from x/x/2013 until x/x/2013	NatCurr	EUR	(as % of TIRSP)	(as % of TIRSP)
MS	**Period**	***1***	***2***	***3***	***4***	**Period**	***5***	***6***	***7***	***8***
BE	1/2 – 30/6/2013		12,00	31,50	17,36	1/7 – 31/12/2013		12,50	31,50	17,36
BG										
CY										
CZ	1/1 – 1/12/2012	1400,00	56,27	n.a.	16,67					
DE	1/1 – 31/12/2013		45,00	14,51	15,97					
DK	1/1/2014	788,50	105,72							
EE	1/1 – 31/12/2012		55,79	n/a	16,67					
EL	1/1-4/11/2012			67,00	18,70					
FI	1/1 - 31/12/2013		16,50	52,00	19,35					
FR	01/01/2013-30/06/2013		61,5	30	16.388	01/07/2013-31/12/2013		61.5	32	16.388
HR	29/11/2012-4/6/2013	*325,00	*42,67		20,00					
HU										
IE										
IT										
LT	1/1-31/12/2012	139,00	40,26	n/a	17,36					
LU										
LV										
MT	1/1 – 08/04/2013	81,81	81,81	n/a	15,25	05/11-31/12/2013	96,58	96,58	n/a	15,25
NL	1/1 – 31/03/2013		72,04	7,66	17,36					
PL	1/1 – 31/12/2013	128,02	30,26	31,41	18,70					
RO	1/1 – 31/12/2014	383,79	86,27	-	19,35		-	-	-	-
SE	1/1 – 31/12/2013	1735,00	204,77	n/a	20,00					
SI	1/1 – 28/2/2013 1/6-30/6/2013		45,00 67,50		16,67 16,67	1/3-31/5/2013		56,25		16,67
SK										
UK										

PT: *) From 1/1/2012 Ad valorem excise in % = 61,40 and VAT in % = 18,70
HR: * From 1th January 2010 till 31th December 2010 specific excise duty for fine-cut smoking tobacco was 136, 00 HRK per kg (17,86 € per kg)
From 1th January 2011 till 28th November 2012 specific excise duty for fine-cut smoking tobacco was 234, 00 HRK per kg (30,73 € per kg)

Other smoking tobaccos

Situation as at 1 January 2014

	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
MS	***1***	***2***	***3***	***4***	***5***	***6***
AT		n/a	34,00	16,67	50,67	
BE		14,50	31,50	17,36	48,86	47,07
BG	152,00	77,72	n/a	16,67	n/a	
CY		150,00		* 19,00		
CZ	1635,00	65,19	n.a.	17,36	n.a.	
DE		15,66	13,13	15,97	29,10	22,00
DK	738,50	99,02	n/a	20,00	20,00	
EE		61,00	n/a	16,67	n/a	n/a
EL		153,00		18,70		
ES			28,40	16,96	45,36	22,00
FI		19,00	48,00	19,35	67,35	
FR		17	45,00	16.667	61.67	70,00
HR	*380,00	*49,90		20,00		
HU			32,50	21,26	53,76	42,08
IE		193.799		18,70		
IT		n/a	24,78	17,36	42,14	
IT (pipe tobacco)			56	17,36	73,36	
LT	163,00	47,21	n/a	17,36		
LU		7,30	32,80	15,00	54,00	29,00*
LV		55,49	n/a	17,36	n/a	
MT	96,58	96,58	n/a	15,25	n/a	n/a
NL		72,64	7,19	17,36	24,55	81,76
PL	141,29	33,40	31,41	18,70	50,11	
PT		75,00	20,00	18,70	38,70	120,00
RO	383,79	86,27	-	19,35	-	-
SE	1732,00	204,41	n/a	20,00	n/a	n/a
SI		37,50	n/a	18,03	n/a	
SK		77,11	n/a	20,00	n/a	n/a
UK	96,64	121,06	0	16,67	16,67	n/a

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

BE: Minimum excise duty instead of Minimum tax (excise + VAT)
CY: * VAT rate valid as from 13th January 2014.
ES: Minimun duty applicable as from 5 January 2014
FI: Other tobacco products: 60 % of TIRSP. As of 1 January 2013 VAT rate increased from 23% to 24%.
IT: Figures refer to snuff and chewing tobaccos.
LU: Data applicable as of 1 February 2012; applicable from 1 September 2012.
SK: *Only* the specific excise is set per kg.
HR: *Only the specific excise is set per kg. Rate applicable as from 5th June 2013.
From 1th January 2010 till 31th December 2010 specific excise duty for other smoking tobacco was 92,00 HRK per kg (12,08 € per kg)
From 1th January 2011 till 4th June 2013 specific excise duty for other smoking tobacco was 146, 00 HRK per kg (19,17 € per kg)

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	Mr Krasimir Sivev (Alcohol, Tobacco, Energy)	+359 2 9859 2850	+359 2 9859 2852	k.sivev@minfin.bg
CZ	Ministry of Finance Excise Duty Unit	Ms Zuzana Füleová (Alcohol, Tobacco, Energy) Mr Vítězslav Píša (Energy)	+ 420 2 5704 4420 + 420 2 5704 2639	+ 420 2 5704 3048 + 420 2 5704 3048	zuzana.fuleova@mfcr.cz vitezslav.pisa@mfcr.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	tolliinfo@emta.ee
EL	Ministry of Finance Directorate General of Customs and Excise Excise Duties Direction	Mrs Katerina MYRISIDOU (Alcohol) Mr Kiriakos KORAKIS (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 Nº	FAX Nº	E-MAIL
FR	Direction générale des douanes et droits indirects	M. Frédéric Amérigo (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	Ms. Anne Marie KEEGAN (Alcohol) Ms. Sinead MIDDLETON(Tobacco) Mr. Bill McENROE (Energy)	+353 1 674 82 31 +353 1 674 80 51 +353 1 674 86 41	+353 1 6793814 +353 1 6793814 +353 1 6793814	annemarie.keegan@revenue.ie smiddlet@revenue.ie wmcenroe@revenue.ie
IT	Agenzia delle Dogane e dei Monopoli	www.agenziadogane.it (Alcohol, Energy) "Telematic office for public relations" Mrs. Concetta DI PIETRO (Tobacco)	+39 06 5857.2828	+39 06 5857.2829	Concetta.dipietro@aams.it
CY	Ministry of Finance Dept. of Customs & Excise	Mr. Adonis CHRISTOFI (Energy) Mrs. Maria CHRISTOFI (Alcohol, Tobacco)	+357 22601875 +357 22601743	+357 22302031 +357 22302031	achristofi@customs.mof.gov.cy mchristofi@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
LT	Ministry of Finance of Lithuania	Mr. Žygintas GREKAS	+ 370 5 2199307	+370 5 2390102	z.grekas@finmin.lt
LU	Direction des douanes et accises	Mrs Marie-Paule Niederweis (Alcohol,Tobacco, Energy)	+352 290 191 228	+352 48 49 47	marie-paule.niederweis@do.etat.lu

STATE	ADMINISTRATION	CONTACT	TELEPHONE Nº	FAX Nº	E-MAIL
HU	Ministry for National Economy	Ms. Zsuzsanna DEMETER (Alcohol, Energy, Tobacco) Mr. Viktor BOGDÁNY (Alcohol) Mr. Péter GYÜRE (Energy) Mr. Ákos ALPÁR (Tobacco)	+36 1 795 1895 +36 1 795 1056 +36 1 795 7967 +36 1 795 3039	+36 1 795 0297	jovedeki@ngm.gov.hu
MT	Ministry of Finance, the Economy & Investment Customs Department	Mr.Martin SPITERI (Alcohol, Tobacco, Energy Products) Mr.Antoine Scalpello (Alcohol, Tobacco & Energy)	+356 25 685 108 +356 25 685 199	+356 25 685 118 +356 25 685 253	martin.a.spiteri@gov.mt antoine.scalpello@gov.mt
NL	Ministerie van Financiën Directie Douane en Verbruiksbelastingen	Ms Annerie Bouw (Alcohol & Tobacco) Mr. Hans van Herwijnen (Alcohol, Tobacco, Energy)	+31 70 342 8213 +31 70 342 8245	+31 70 342 7938	a.g.s.bouw@minfin.nl j.herwijnen@minfin.nl
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
PL	Ministry of Finance Excise Duty and Gambling Department	Ms Ewa ŻABIK (Alcohol, Tobacco, Energy)	+48 22 694 52-95	+48 22 694 45 16	Ewa.Zabik@mf.gov.pl
PT	Autoridade Tributária e Aduaneira /AT	Mr. Jorge Pinheiro (Alcohol, Tobacco, Energy)	+351 218 813 714	+351 218 813 982	jorge.fernandes.pinheiro@at.gov.pt
RO	Ministry of Public Finance Excise Duty Legislation Directorate	Mr. Cătălin Marius DRĂGAN (Alcohol) Mr. Florin PREDA (Tobacco, Energy)	+40.21 226 21.98 +40.21.226.14.37	+40.21.317.15.45	catalin.dragan@mfinante.ro florin.preda@mfinante.ro
SI	Ministry of Finance	Mr. Marko POTOČNIK (Alcohol, Tobacco, Energy)	+386 1 369 67 33	+386 1 369 67 19	marko.potocnik@mf-rs.si
SK	Ministry of Finance	Mrs. Jana Bučanová Ingeliová (Alcohol, Tobacco, Energy)	+421 2 59583492	+421 2 59583458	jana.ingeliova@mfsr.sk
FI	Ministry of Finance	Mr. Veli AUVINEN (Alcohol, Tobacco, Energy) Ms Sanna Ala-Mantila (Alcohol, Tobacco, Energy)	+358 9 295532 501 +358 9 2955 30258	+358 9 160 34 748	votilastot@vm.fi
SE	Ministry of Finance	Ms Lena Hiort af Ornäs (Alcohol, Tobacco) Mr. Mats-Olof Hansson (Energy)	+46 8 405 18 07 +46 8 405 29 77	+46 8 20 28 51 +46 8 20 28 51	lena.hiort.af.ornas.leijon@gov.se mats-olof.hansson@gov.se

STATE	ADMINISTRATION	CONTACT	TELEPHONE N°	FAX N°	E-MAIL
UK	H.M. Revenue & Customs	National Advice Service or www.hmrc.gsi.gov.uk ‘contact us’	+44 845 010 9000		www.hmrc.gsi.gov.uk