



EUROPEAN COMMISSION  
DIRECTORATE GENERAL  
TAXATION AND CUSTOMS UNION  
TAX POLICY  
Excise duties and transport, environment and energy taxes

**REF 1.023**  
**July 2006**

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# EXCISE DUTY TABLES

## Part III – Manufactured Tobacco

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Can be consulted on **DG TAXUD new Web site:**  
[http://ec.europa.eu/taxation\\_customs/index\\_en.htm#](http://ec.europa.eu/taxation_customs/index_en.htm#)

(Shows the situation as at **1 July 2006**)  
**Revised in November 2006**

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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 May 2004 this publication:*

- \* covers the 25 Member States of the EU and the two Accession Countries (Bulgaria and Romania);*
- \* 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 and 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 Mrs Maria Makropoulou:*

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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)***

**UPDATE SITUATION - EXCISE DUTY TABLES**

<b><i>I</i></b>	<b><i>July 2006</i></b>	<b><i>New start</i></b>
<i>BE</i>	<i>Cigars &amp; Cigarillos, Fine Cut Smoking Tobacco, Other Smoking Tobaccos</i>	
<i>CZ</i>	<i>Cigarettes, Fine Cut Smoking Tobacco, Other Smoking Tobaccos</i>	
<i>DK</i>	<i>Cigarettes</i>	
<i>DE</i>	<i>Cigarettes</i>	
<i>EE</i>	<i>Fine Cut Smoking Tobacco, Other Smoking Tobaccos</i>	
<i>ES</i>	<i>Cigarillos</i>	
<i>IE</i>	<i>Cigarettes</i>	
<i>IT</i>	<i>Cigarettes</i>	
<i>NL</i>	<i>Cigarettes, Fine Cut Smoking Tobacco, Other Smoking Tobaccos</i>	
<i>SI</i>	<i>Cigarettes</i>	
<i>SK</i>	<i>Cigarettes</i>	
<i>UK</i>	<i>Cigarettes</i>	
<i>RO</i>	<i>Cigarettes, Cigars &amp; Cigarillos, Fine Cut Smoking Tobacco, Other Smoking Tobaccos</i>	

INDEX

<b>INTRODUCTORY NOTE</b>	<b>2</b>
<b>UPDATE SITUATION</b>	<b>3</b>
<b>EUR exchange rate as of 3 OCTOBER 2005</b>	<b>5</b>
<b>MANUFACTURED TOBACCO</b>	<b>6</b>
<b>Cigarettes</b>	<b>7</b>
<b>Cigarettes – Additional comments</b>	<b>8</b>
<b>Graphs - Cigarettes</b>	<b>9</b>
<b>Cigars and cigarillos</b>	<b>11</b>
<b>Fine cut tobacco</b>	<b>12</b>
<b>Other smoking tobaccos</b>	<b>13</b>
<b>CONTACT POINTS</b>	<b>14</b>

### *EUR Exchange Rates*

Value of National Currency in EUR at 3 October 2005*		
Member State	National Currency	Currency value
CZ	CZK	29,597
DK	DKK	7,4628
EE	EEK	15,6466
CY	CYP	0,5731
LV	LVL	0,6961
LT	LTL	3,4528
HU	HUF	250,65
MT	MTL	0,4293
PL	PLN	3,918
SI	SIT	239,52
SK	SKK	38,852
SE	SEK	9,3086
UK	GBP	0,68
<i>BG</i>	<i>BGN</i>	<i>1,9558</i>
<i>RO</i>	<i>RON</i>	<i>3,5522</i>

*(Bulgaria and Romania have become accession countries.)*

\*Rates published in the Official Journal of the European Union - C 244 of 4/10/2005.

**MANUFACTURED TOBACCO**

# Cigarettes

Situation as at 1 July 2006

"TIRSP" Retail Selling Price, all Taxes Included	Specific Excise (1000 pieces)				Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Total Tax (incl VAT)	Current MPPC per 1000 cigarettes		Excise yield	Minimum excise duty pursuant to	Overall Minimum Excise Duty as % of TIRSP
	NatCurr	EUR	as % of TIRSP	As % of Total taxation (specific +ad valorem +VAT)	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	NatCurr	EUR	(EUR per 1000 Cigarettes)	Article 16 (5) Dir. 95/59	Specific + ad valorem (excl.VAT)
	1	2	3	4	5	6	7	8	9	10	11	12	13
MS													
*BE		6,8914	3,87%	5,16%	53,76%	17,36%	71,12%	74,99%		178,00	102,58	97,46	57,63%
CZ	730,00	24,66	33,18%	44,75%	25,00%	15,97%	40,97%	74,15%	2200,00	74,33	43,25	43,25	58,18%
DK	636,60	85,30	40,42%	54,60%	13,61%	20,00%	33,61%	74,03%	1575,00	211,05	114,03		54,03%
DE		82,70	37,22%	48,78%	25,29%	13,79%	39,08%	76,30%		222,22	138,90	138,89	62,51%
EE	275,00	17,58	28,05%	40,47%	26,00%	15,25%	41,25%	69,30%	980,50	62,67	33,87		54,05%
EL		5,1429	3,67%	5,00%	53,8265%	15,97%	69,79%	73,47%		140,00	80,50	52,325	*57,50%
*ES		8,20	7,29%	9,34%	57,00%	13,79%	70,79%	78,08%		*112,50	72,33	55,00	64,29%
FR		15,0723	6,03%	7,50%	57,97%	16,39%	74,36%	80,39%		250,00	160,00	128,00	64,00%
*IE		133,39	41,36%	53,69%	18,32%	17,36%	35,68%	77,04%		322,50	192,47		59,68%
IT		6,01	3,76%	5,00%	54,74%	16,67%	71,41%	75,16%		160,00	93,60	93,60	58,50%
CY	12,00	20,94	14,55%	20,18%	44,50%	13,04%	57,54%	72,09%	82,50	143,95	85,00		59,05%
*LV	7,60	10,92	34,55%	53,48%	14,80%	15,25%	30,05%	64,60%	**22,00	**31,60	15,60		*49,35%
LT	47,50	13,76	25,33%	45,57%	15,00%	15,25%	30,25%	55,59%	187,50	54,30	21,90		40,33%
*LU		14,2214	9,88%	14,10%	47,14%	13,04%	60,18%	70,06%		144,00	82,10	75,532	57,02%
HU	6880,00	27,45	31,27 %	41,73 %	27,00%	16,67 %	43,67 %	74,94 %	22000,00	87,77	51,15	50,39	58,27 %
MT (K.S.)	7,30	17,00	9,42%	12,38%	51,40%	15,25%	66,65%	76,07%	77,50	180,53	109,80	100,84	60,82%
MT (S.S.)	7,30	17,00	10,43%	13,53%	51,40%	15,25%	66,65%	77,08%	70,00	163,02	100,82	100,84	61,83%
NL		72,97	36,48%	50,00%	20,52%	15,97%	36,48%	72,97%		200,00	114,00	110,58	57,00%
AT		24,34	15,70%	20,83%	43,00%	16,67%	59,67%	75,37%		155,00	90,99	*83,00	58,70%
PL	75,12	19,17	25,68%	34,24%	31,30%	18,03%	49,33%	75,01%	292,5	74,66	42,54	38,28	56,98%
PT		52,31	38,04%	48,53%	23,00%	17,36%	40,36%	78,40%		137,50	83,94	83,94	61,04%
*SI	3570,8079	14,91	15,03%	20,00%	43,4732%	16,67%	60,14%	75,17%	23750	99,16	58,01		58,51%
SK	1100,00	28,31	48,89%	55,65%	23,00%	15,97%	38,97%	87,86%	2250,00	57,91	41,63	43,76	71,89%
FI		15,13	7,38%	9,79%	50,00%	18,03%	68,03%	75,41%		205,00	117,63	105,87	57,38%
SE	200,00	21,49	10,00%	14,45%	39,20%	20,00%	59,20%	69,20%	2000,00	214,86	105,71	105,71	49,20%
*UK	105,10	154,56	40,19%	52,14%	22,00%	14,89%	36,89%	77,08%	261,50	384,56	239,16		62,19%
BG	15,00	7,67	12,34%	16,02%	48,00%	16,67%	64,67%	77,01%	121,56	62,15	37,50		60,34%
RO	57,8298	16,28	28,92%	39,14%	29,00%	15,97%	44,97%	73,88%	199,988	56,30	32,61	30,83	57,92%

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.

\*BE: Figures modified as of 1/7/ 2005  
minimum reference price as of 27/7/2005: 90 % of MPPC

IT: Figures modified as of 1/4/2006

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

\*UK: New Budget 2006 as of 22/3/2006.

## ***Cigarettes – Additional comments***

*Situation as at 1 July 2006*

EL/ES: Greece and Spain are authorised to postpone the bringing into force of the provisions of Art. 1(1) of Dir. 2002/10/EC until, and including, 31/12/2007 (Art. 4 of Dir. 2002/10/EC).

\*ES: Figures modified as of 11/2/2006  
New MPPC rate as of 23/9/2005 → EUR 112,50 per 1000 cigarettes

LU Figures modified as of 1/1/2006

LV: \* According to the provisions included in the Accession Treaty, Latvia is allowed to postpone until 31/12/2009 the application of a minimum excise duty rates on cigarettes, although it has to gradually increase the duty rates in order to reach the EU minimum level.

\*\* The most popular price of cigarettes in period 01/01/2005 – 15/12/2005

LT New MPPC rate as of 01/01/2006

MT: In Malta the excise tax structure is 51,4% of the retail price + Lm 7,30 per 1000 cigarettes but not less than Lm 43,30 (or €100,84) per 1000 cigarettes.

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: if PC per 1000 pieces SIT 20500 (EUR 85,59) or lower → Excise yield EUR 52,21.

SK: [MPPC = SKK 45 (EUR 1,16)] per packet of 20 cigarettes (on 15/02/2006).

FI: New MPPC rate as of 1/1/2006 to EUR 205 per 1000 cigarettes.

UK: New MPPC rate £ 261,50 (EUR 384,56) per 1000 cigarettes as of 16/05/2006

RO: [MPPC = RON 4,0 (EUR 1,126 )] per packet of 20 cigarettes.



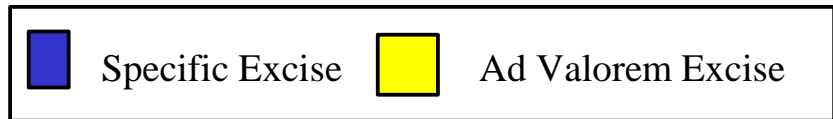
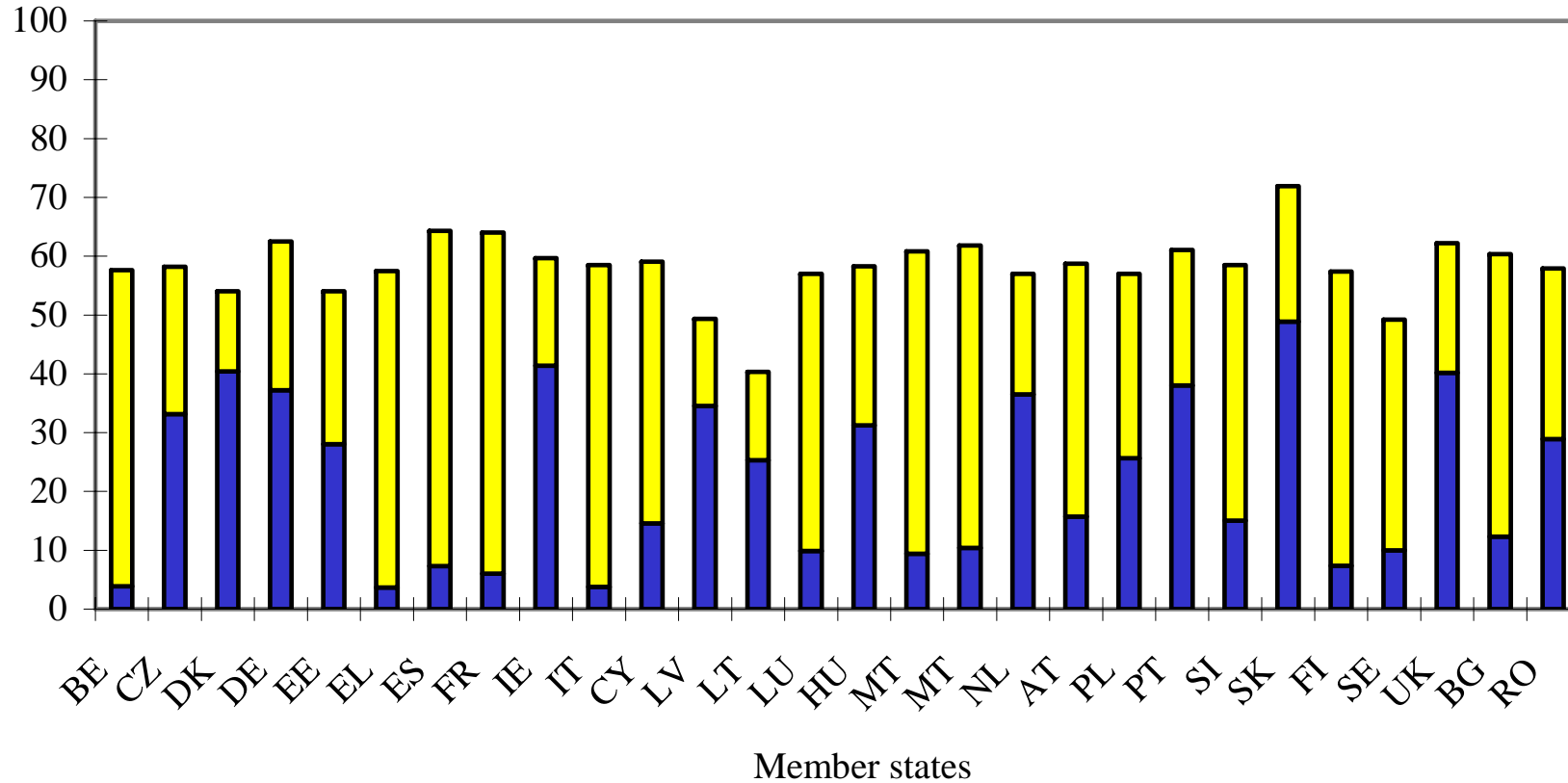
# Cigarettes

Situation as at 1 July 2006

% of Retail Selling

Overall Minimum Excise Duty

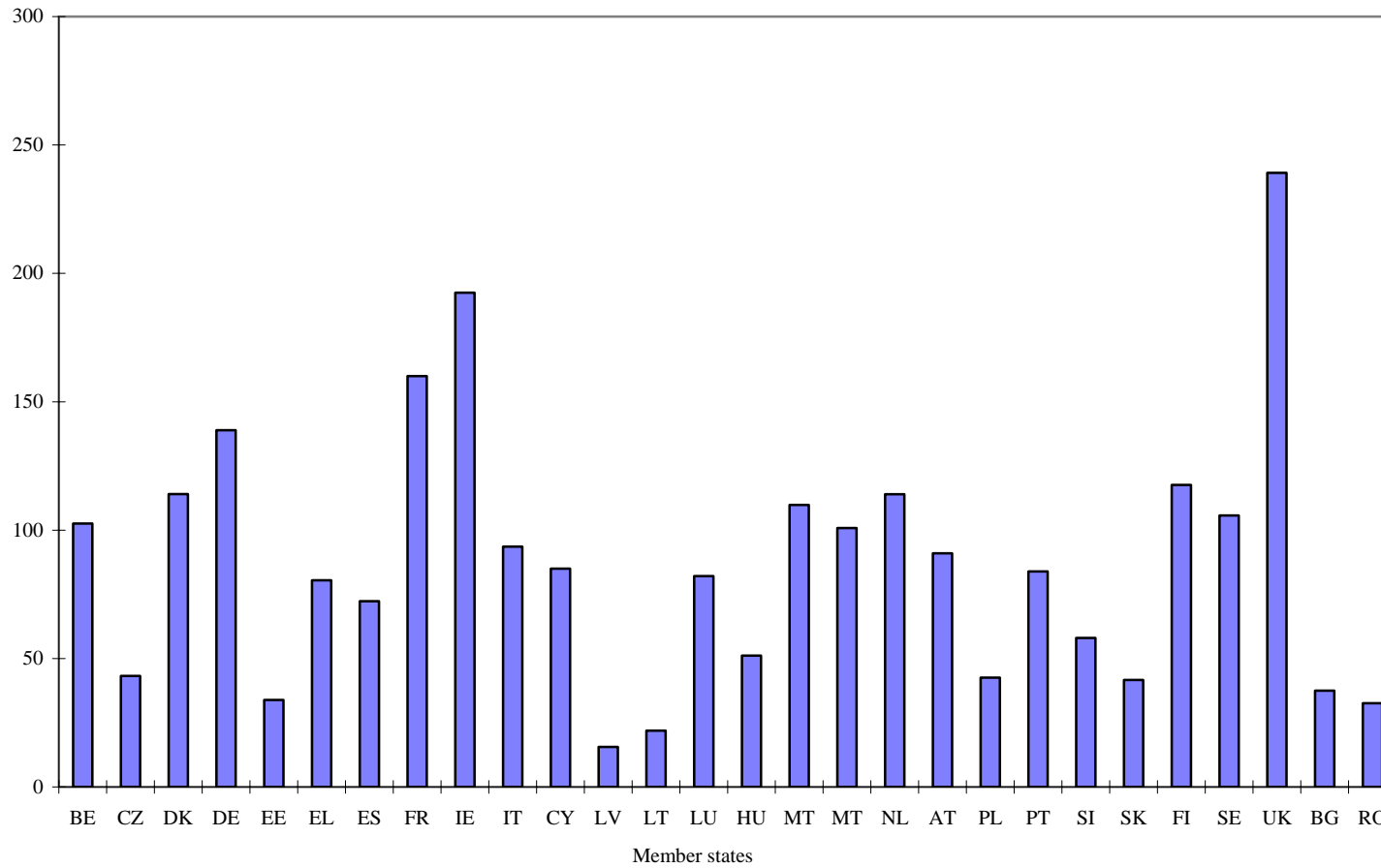
Price



# Cigarettes Excise Yield

Situation as at 1 July 2006

values in EUR at 3/10/2005



## Cigars and Cigarillos

Situation as at 1 July 2006

"TIRSP" Retail Selling Price, all Taxes Included	Specific Excise		Ad Valorem Excise  (as % of TIRSP)	VAT %  (as % of TIRSP)	Ad Valorem Excise + VAT  (as % of TIRSP)	Minimum duty  (Article 3.1 Dir. 92/80)  EUR/kg or 1000 cig.
	NatCurr	EUR				
MS						
BE		0	5,00%	17,36%	22,36%	*41,40
CZ	790	26,69	0%	15,97%	15,97%	
DK	198,00	26,53	10,00%	20,00%	30,00%	
DE		14,00	1,50%	13,79%	15,30%	
EE	2500,00	159,78	N/A	15,25%	15,25%	
EL		0	26,00%	15,97%	41,97%	
*ES		0	13,50%	13,79%	27,29%	**70,00
FR		0	27,57%	16,39%	43,96%	89,00
IE		196,41	0,00%	17,36%	17,36%	
IT		0	23,00%	16,67%	39,67%	
CY	40,00	69,80	0%	13,04%	13,04%	
LV	11,00	15,80	N/A	15,25%	N/A	
LT	38,00	11,01		15,25%	15,25%	
*LU		0	5,00%	13,04%	18,04%	
HU			28,50 %	16,67 %	45,17 %	
MT	6,22	14,49		15,25%	15,25%	
NL		0	5,00%	15,97%	20,97%	
AT		0	13,00%	16,67%	29,67%	32,70
PL	134,00	34,20	0%	18,03%	18,03%	
PT		0	12,00%	17,36%	29,36%	
SI	0	0	5,00%	16,67%	21,67%	
SK	1400,00	36,03				
FI		0	22,00%	18,03%	40,03%	
SE	560,00*	60,16	0%	20,00%	20,00%	
UK	153,07	225,10	0%	14,89%	14,89%	
BG	270,00	138,05		16,67	16,67%	
RO	122,5509	34,50	0%	15,97%	15,97%	

This table has been modified in order to take account of the minimum amount of excise duty on manufactured tobacco other than cigarettes provided for by Article 3(1) of Council Directive 92/80 EEC.

Specific excise/per 1000 items: CZ, DK, DE, LV, MT, PL, SK, SE, BG, RO.

Specific excise/per kg: CY, LT.

SK: Only the specific excise is set per 1000 items.

Minimum duty/per 1000 items: CZ, BE

BE: as of 7/8/2006

\*ES: Figures modified as of 11/2/2006

\*\* as of 11/11/2006

\*LU: as of 1/1/2005

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

*Situation as at 1 July 2006*

“TIRSP” Retail Selling Price, all Taxes Included	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
MS						
*BE		4,4770	31,50%	17,36%	48,86%	35,95
CZ	810,00	27,37	0%	15,97%	15,97%	
DK	452,50	60,64	0%	20,00%	20,00%	
DE		34,06	19,04%	13,79%	32,83%	53,28
EE	320,00	20,45	N/A	15,25%	15,25%	
EL		0	59,00%	15,97%	74,97%	
*ES		0	41,50%	13,79%	55,29%	
FR		0	58,57%	16,39%	74,96%	75,00
IE		165,74	0%	17,36%	17,36%	
IT		0	56,00%	16,67%	72,67%	
CY	20,00	34,90	0%	13,04%	13,04%	
LV	21,00	30,17	N/A	15,25%	N/A	
LT	111,00	32,15		15,25%	15,25%	
*LU		0	36,00%	13,04%	49,04%	
HU			52,00%	16,67%	68,67%	16,64
MT	27,70	64,51		15,25%	15,25%	
NL		30,48	14,51%	15,97%	30,48%	43,64
AT		0	47,00%	16,67%	63,67%	
PL	52,00	13,27	21,67%	18,03%	39,70%	
PT		0	40,60%	17,36%	57,96%	
SI	7673,91	32,04	0%	16,67%	16,67%	
SK	1350,00	34,75				
FI		3,62	50,00%	18,03%	68,03%	46,00
SE	770,00	82,72	0%	20,00%	20,00%	
UK	110,02	161,79	0%	14,89%	14,89%	
BG	45,00	23,01	10,00%	16,67%	26,67%	
RO	163,4012	46,00	0%	15,97%	15,97%	

This table has been modified in order to take account of the minimum amount of excise duty on manufactured tobacco other than cigarettes provided for by Article 3(1) of Council Directive 92/80 EEC.

Specific excise/per kg: CZ, CY, LV, LT, MT, SE, SK, RO, BE.

\*BE: as of 7/8/2006

\*ES: Figures modified as of 11/2/2006

\*LU: as of 1/1/2005

SK: Only the specific excise is set per kg.

BG: Tobacco used in cigarettes, pipes for chewing and snuffing.

## Other smoking tobaccos

Situation as at 1 July 2006

"TIRSP" Retail Selling Price, all Taxes Included	Specific Excise		Ad Valorem Excise  (as % of TIRSP)	VAT %  (as % of TIRSP)	Ad Valorem Excise + VAT  (as % of TIRSP)	Minimum duty  (Article 3.1 Dir. 92/80)  EUR/kg
	NatCurr	EUR				
MS						
*BE		4,4770	31,50%	17,36%	48,86%	35,95
CZ	810,00	27,37	0%	15,97%	15,97%	
DK	402,50	53,94	0%	20,00%	20,00%	
DE		15,66	13,46%	13,79%	27,25%	
EE	320,00	20,45	N/A	15,25%	15,25%	
EL		0	59,00%	15,97%	74,97%	
*ES		0	25,00%	13,79%	38,79%	
FR		0	52,42%	16,39%	68,81%	60,00
IE		136,261	0%	17,36%	17,36%	
IT		0	24,78%	16,67%	41,45%	
CY	20,00	34,90	0%	13,04%	13,04%	
LV	14,00	20,11	N/A	15,25%	N/A	
LT	111,00	32,15		15,25%	15,25%	
*LU		0	36,00%	13,04%	49,04%	
HU			32,50 %	16,67 %	49,17 %	16,64
MT	8,92	20,77		15,25%	15,25%	
NL		30,48	14,51%	15,97%	30,48%	43,64
AT		0	34,00%	16,67%	50,67%	
PL			59,00%	18,03%	77,03%	
PT		0	40,60%	17,36%	57,96%	
SI	4796,19	20,02	20,00%	16,67%	36,67%	
SK	1350,00	34,75				
FI		3,62	48,00%	18,03%	66,03%	
SE	770,00	82,72	0,00%	20,00%	20,00%	
UK	67,30	98,97	0,00%	14,89%	14,89%	
BG	-	-	-	-	-	
RO	163,4012	46,00	0%	15,97%	15,97%	

This table has been modified in order to take account of the minimum amount of excise duty on manufactured tobacco other than cigarettes provided for by Article 3 (1) of Council Directive 92/80 EEC.

Specific excise/per kg: CZ, CY, LT, LV, MT, SE, SK, RO, BE.

\*BE: as of 7/8/2006

\*ES: Figures modified as of 11/2/2006

\*LU: as of 1/1/2005

SK: Only the specific excise is set per kg

**CONTACT POINTS FOR EXCISE DUTY TABLES ON ALCOHOL BEVERAGES, ENERGY PRODUCTS AND ELECTRICITY and MANUFACTURED TOBACCO IN THE 25 MEMBER STATES AND THE 2 ACCESSION COUNTRIES**

STATE	ADMINISTRATION	CONTACT	TELEPHONE N°	FAX N°	E-MAIL
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CZ	Ministry of Finance Excise Duty Legislation	Ms Marie HRDINOVÁ (Alcohol, Tobacco, Energy) Mr. Robert PELKA (Alcohol, Tobacco, Energy)	+ 420 2 5704 2575 + 420 2 5704 4294	+ 420 2 5704 3048 + 420 2 5704 3048	<a href="mailto:marie.hrdinova@mfcz.cz">marie.hrdinova@mfcz.cz</a> <a href="mailto:robert.pelka@mfcz.cz">robert.pelka@mfcz.cz</a>
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