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

**REF 1.021**  
**July 2005**

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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://europa.eu.int/comm/taxation\\_customs/index\\_en.htm#](http://europa.eu.int/comm/taxation_customs/index_en.htm#)

(Shows the situation as at 1 July 2005)

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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 Candidate 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.*

*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 at regular intervals.*

*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://europa.eu.int/comm/taxation\\_customs/index\\_en.htm#](http://europa.eu.int/comm/taxation_customs/index_en.htm#)

**UPDATE SITUATION - EXCISE DUTY TABLES**

|                 |                         |                         |
|-----------------|-------------------------|-------------------------|
| <b><i>1</i></b> | <b><i>July 2005</i></b> | <b><i>New start</i></b> |
|-----------------|-------------------------|-------------------------|

***Page to be updated later on***

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### *EUR Exchange Rates*

| Value of National Currency in EUR at 1 October 2004* |                   |                |
|--|-------------------|----------------|
| Member State   | National Currency | Currency value |
| CZ   | CZK               | 31,618         |
| DK   | DKK               | 7,4404         |
| EE   | EEK               | 15,6466        |
| CY   | CYP               | 0,5755         |
| LV   | LVL               | 0,6675         |
| LT   | LTL               | 3,4528         |
| HU   | HUF               | 246,25         |
| MT   | MTL               | 0,4294         |
| PL   | PLN               | 4,3634         |
| SI   | SIT               | 239,99         |
| SK   | SKK               | 40,075         |
| SE   | SEK               | 9,0288         |
| UK   | GBP               | 0,69095        |
| <i>BG</i>  | <i>BGN</i>        | <i>1,9559</i>  |
| <i>RO</i>  | <i>ROL</i>        | <i>41187</i>   |

*(Bulgaria and Romania are on the list of candidate countries for possible accession.)*

\*Rates published in the Official Journal of the European Union - C 245 of 2/10/2004.

**MANUFACTURED TOBACCO**

# Cigarettes

Situation as at 1 July 2005

| "TIRSP"<br>Retail Selling<br>Price, all<br>Taxes<br>Included | Specific Excise (1000 pieces) |         |                  |   | Ad Valorem<br>Excise | VAT %              | Ad<br>Valorem<br>Excise<br>+ VAT | Total Tax<br>(incl VAT) | Current MPPC<br>per 1000 cigarettes |        | Excise<br>yield                 | Minimum<br>excise duty<br>pursuant<br>to | Overall<br>Minimum<br>Excise Duty<br>as % of TIRSP |
|--|-------------------------------|---------|------------------|---|----------------------|--------------------|----------------------------------|-------------------------|-------------------------------------|--------|---------------------------------|--|--|
|  | NatCurr                       | EUR     | as % of<br>TIRSP | As % of<br>Total<br>taxation<br>(specific<br>+ad valorem<br>+VAT) | (as % of TIRSP)      | (as % of<br>TIRSP) | (as % of<br>TIRSP)               | (as % of<br>TIRSP)      | NatCurr                             | EUR    | (EUR<br>per 1000<br>Cigarettes) | Article 16 (5)<br>Dir. 95/59             | Specific<br>+<br>ad valorem<br>(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   | 600,00                        | 18,98   | 27,27%           | 40,55%  | 24,00%               | 15,98%             | 39,98%                           | 67,25%                  | 2200,00                             | 69,59  | 35,68                           | 35,68                                    | 51,27%   |
| DK   | 636,60                        | 85,56   | 42,44%           | 55,81%  | 13,61%               | 20,00%             | 33,61%                           | 76,05%                  | 1550,00                             | 208,3  | 113,9                           |  | 56,05%   |
| DE   |                               | 75,60   | 35,91%           | 48,19%  | 24,82%               | 13,79%             | 38,61%                           | 74,52%                  |                                     | 210,53 | 127,85                          | 126,60                                   | 60,73%   |
| EE   | 275,00                        | 17,58   | 30,55%           | 42,57%  | 26,00%               | 15,25%             | 41,25%                           | 71,78%                  | 900,00                              | 57,52  | 32,53                           |  | 56,55%   |
| EL   |                               | 4,9592  | 3,67%            | 5,00%   | 53,8265%             | 15,97%             | 69,79%                           | 73,47%                  |                                     | 135,00 | 77,63                           | 50,4563                                  | *57,50%  |
| ES   |                               | 3,99    | 3,63%            | 5,08%   | 54,00%               | 13,79%             | 67,79%                           | 71,42%                  |                                     | 110,00 | 63,69                           |  | 57,63%   |
| 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  | 42,68%           | 54,47%  | 18,32%               | 17,36%             | 35,68%                           | 78,36%                  |                                     | 312,50 | 190,64                          |  | 61,00%   |
| IT   |                               | 5,26    | 3,75%            | 5,00%   | 54,74%               | 16,67%             | 71,41%                           | 75,17%                  |                                     | 140,00 | 81,90                           | 81,90                                    | 58,50%   |
| CY   | 12,00                         | 20,85   | 14,54%           | 20,18%  | 44,50%               | 13,04%             | 57,54%                           | 72,09%                  | 82,50                               | 143,35 | 84,64                           |  | 59,05%   |
| LV   | 6,90                          | 10,34   | 34,50%           | 57,26%  | 10,50%               | 15,25%             | 25,75%                           | 60,25%                  | 20,00                               | 26,96  | 13,48                           |  | *  |
| LT   | 47,50                         | 13,76   | 30,65%           | 50,32%  | 15,00%               | 15,25%             | 30,25%                           | 60,90%                  | 155,00                              | 44,89  | 20,49                           |  | 45,65%   |
| LU   |                               | 14,2214 | 11,47%           | 16,62%  | 46,84%               | 10,71%             | 57,55%                           | 69,02%                  |                                     | 124,00 | 72,30                           | 70,79                                    | 58,31%   |
| HU   | 6450,00                       | 26,19   | 31,08%           | 41,96%  | 23,00%               | 20,00%             | 43,00%                           | 74,08%                  | 20750,00                            | 84,26  | 45,57                           | 45,56                                    | 54,08%   |
| MT (K.S.)  | 7,30                          | 17,00   | 9,42%            | 12,38%  | 51,40%               | 15,25%             | 66,65%                           | 76,07%                  | 77,50                               | 180,48 | 109,77                          | 100,84                                   | 60,82%   |
| MT (S.S.)  | 7,30                          | 17,00   | 10,42%           | 13,52%  | 51,40%               | 15,25%             | 66,65%                           | 77,08%                  | 70,00                               | 163,02 | 100,79                          | 100,84                                   | 61,83%   |
| NL   |                               | 67,21   | 36,53%           | 50,00%  | 20,56%               | 15,97%             | 36,53%                           | 73,06%                  |                                     | 184,00 | 105,04                          | 101,89                                   | 57,09%   |
| AT   |                               | 23,55   | 15,70%           | 20,83%  | 43,00%               | 16,67%             | 59,67%                           | 75,37%                  |                                     | 150,00 | 88,05                           | *83,00                                   | 58,70%   |
| PL   | 68,35                         | 15,66   | 25,79%           | 35,67%  | 28,48%               | 18,03%             | 46,51%                           | 72,30%                  | 265,00                              | 60,73  | 32,96                           | 29,66                                    | 54,27%   |
| PT   |                               | 46,33   | 38,61%           | 49,77%  | 23,00%               | 15,97%             | 38,97%                           | 77,57%                  |                                     | 120,00 | 73,93                           | 73,93                                    | 61,61%   |
| SI   | 3339,9463                     | 13,92   | 14,84%           | 20,00%  | 42,7101%             | 16,67%             | 59,38%                           | 74,22%                  | 22500,00                            | 93,75  | 53,96                           |  | 57,55%   |
| SK   | 910,00                        | 22,71   | 26,00%           | 41,96%  | 20,00%               | 15,97%             | 35,97%                           | 61,97%                  | 3500,00                             | 87,34  | 40,17                           | 34,93                                    | 46,00%   |
| FI   |                               | 15,13   | 7,57%            | 10,01%  | 50,00%               | 18,03%             | 68,03%                           | 75,60%                  |                                     | 200,00 | 115,13                          | 103,62                                   | 57,57%   |
| SE   | 200,00                        | 22,15   | 10,39%           | 14,93%  | 39,20%               | 20,00%             | 59,20%                           | 69,59%                  | 1925,00                             | 213,21 | 105,73                          | 95,25                                    | 49,59%   |
| *UK  | 102,39                        | 148,19  | 41,12%           | 52,71%  | 22,00%               | 14,89%             | 36,89%                           | 78,01%                  | 249,00                              | 360,37 | 227,47                          |  | 63,12%   |
| BG(filtered)   | 12,50                         | 6,39    | 15,93%           | 24,73%  | 31,80%               | 16,67%             | 48,47%                           | 64,39%                  | 78,49                               | 40,13  | 19,15                           |  | 47,73%   |
| BG(un-filtered)  | 2,00                          | 1,02    | 7,27%            | 16,55   | 20,00%               | 16,67%             | 36,67%                           | 43,94%                  | 27,50                               | 14,06  | 3,83                            |  | 27,27%   |
| RO   | 374801,70                     | 9,10    | 22,72%           | 31,68%  | 30,00%               | 19,00%             | 49,00%                           | 71,72%                  | 1649539,00                          | 40,05  | 21,115                          | 19,92                                    | 52,72%   |

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 in July 2005 (exact date will be communicated)  
minimum reference price: 90 % of MPPC

\*IE: Figures modified as of 3/12/2004.

\*UK: New Budget 2005 as of 16/3/2005.

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

- 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).
- 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.
- 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).
- SK: [MPPC = SKK 35 (EUR 0,87)] per packet of 10 cigarettes (on 31/12/2004).
- BG+: In Bulgaria there are two rates for cigarettes depending on whether they are filtered or un-filtered.
- RO: [MPPC = ROL 33.000 (EUR 0,801)] per packet of 20 cigarettes.

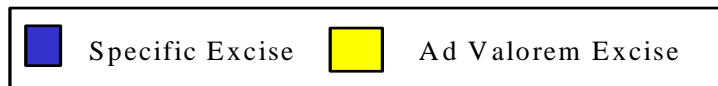
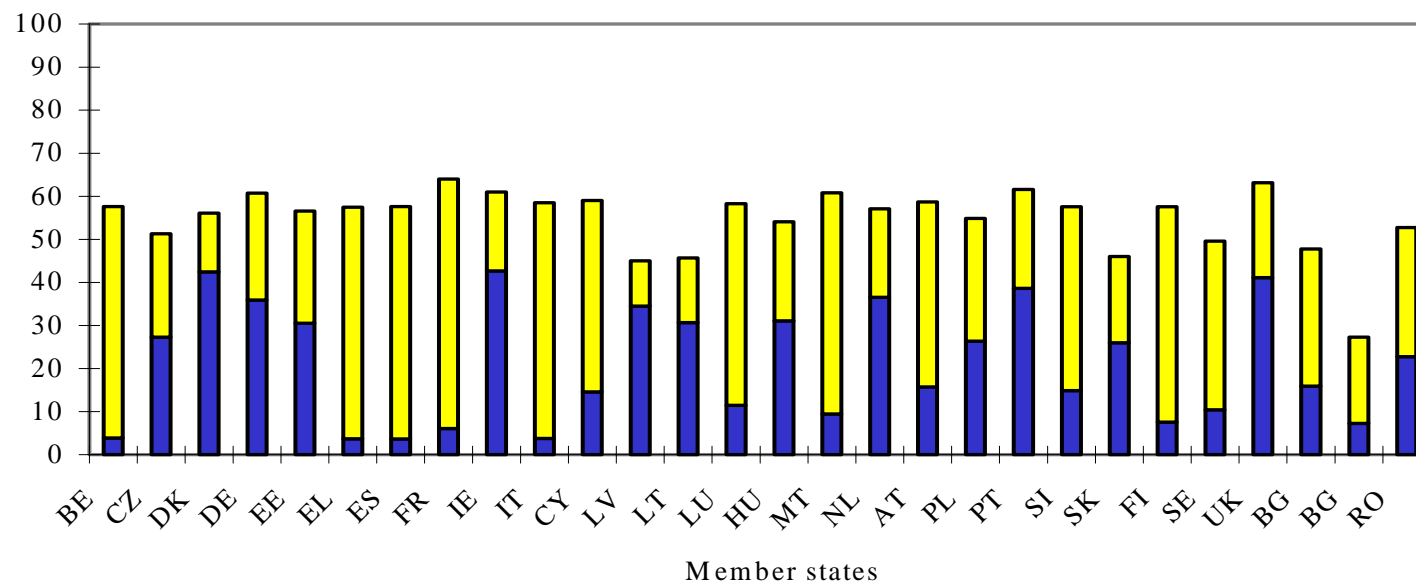
# Cigarettes

Situation as at 1 July 2005

% of Retail Selling

Overall Minimum Excise Duty

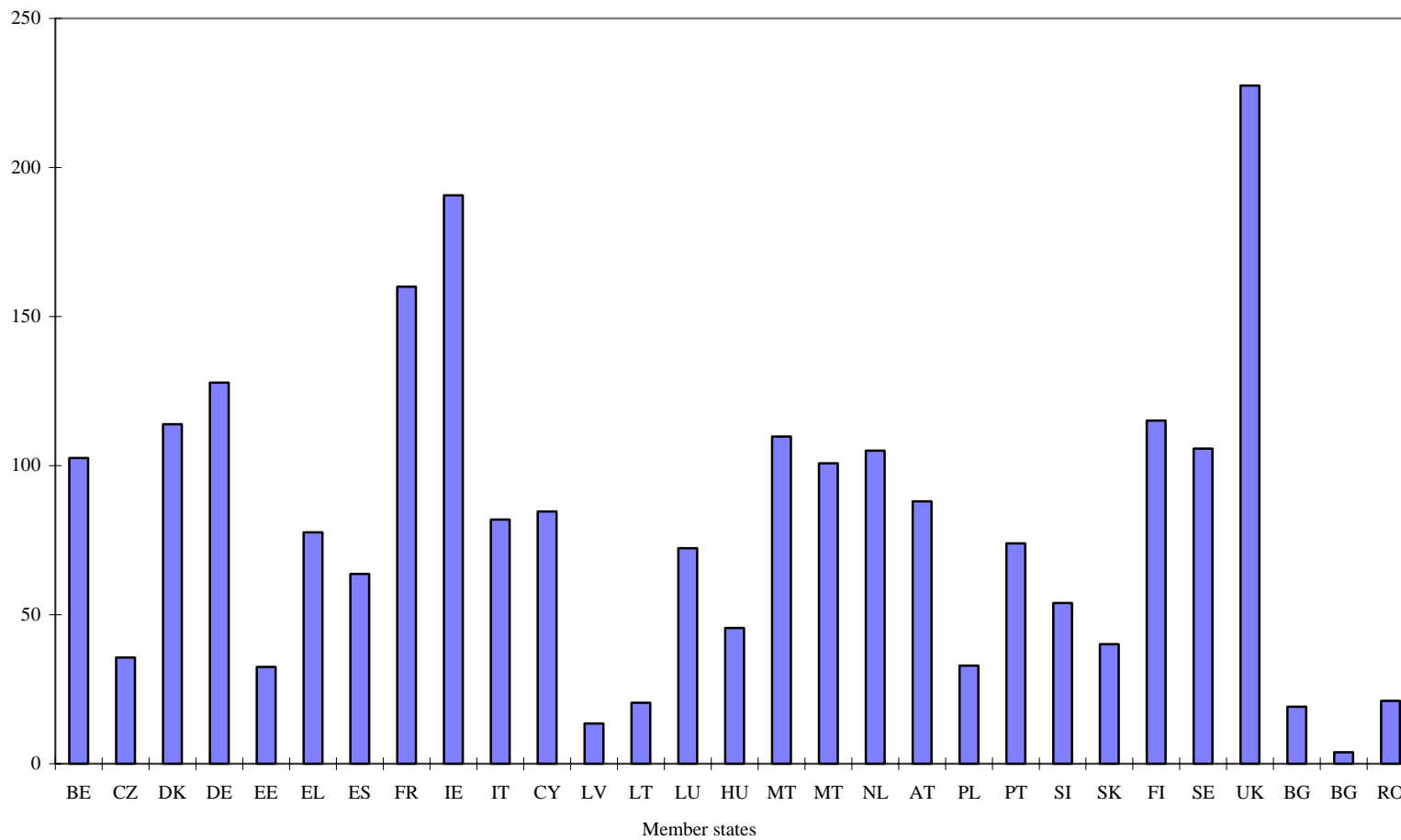
Price



# Cigarettes Excise Yield

Situation as at 1 July 2005

values in EUR at 1/10/2004



# Cigars and Cigarillos

Situation as at 1 July 2005

| “TIRSP“<br>Retail Selling<br>Price, all<br>Taxes Included | Specific Excise |        | Ad<br>Valorem<br>Excise<br><br>(as % of<br>TIRSP | VAT %<br><br>(as % of<br>TIRSP | Ad Valorem<br>Excise<br>+ VAT<br><br>(as % of<br>TIRSP | Minimum duty<br><br>(Article 3.1<br>Dir. 92/80)<br><br>EUR/kg or 1000 cig. |
|---|-----------------|--------|--|--------------------------------|--|--|
|   | NatCurr         | EUR    |  |                                |  |  |
| MS  |                 |        |  |                                |  |  |
| BE  |                 | 0      | 5,00%  | 17,36%                         | 22,36%   |  |
| CZ  | 790             | 24,99  | 0%   | 15,98%                         | 15,98%   |  |
| DK  | 198,00          | 26,61  | 10,00%   | 20,00%                         | 30,00%   |  |
| DE  |                 | 14,00  | 1,40%  | 13,79%                         | 15,19%   |  |
| EE  | 2500,00         | 159,78 | N/A  | 15,25%                         | 15,25%   |  |
| EL  |                 | 0      | 26,00%   | 15,97%                         | 41,97%   |  |
| ES  |                 | 0      | 12,50%   | 13,79%                         | 26,29%   |  |
| 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           | 69,50  | 0%   | 13,04%                         | 13,04%   |  |
| LV  | 11,00           | 16,48  | N/A  | 15,25%                         | N/A  |  |
| LT  | 38,00           | 11,01  |  | 15,25%                         |  |  |
| LU  |                 | 0      | 5,00%  | 13,04%                         | 18,04%   |  |
| HU  |                 |        | 25,00%   | 20,00%                         | 45,00%   |  |
| MT  | 6,22            | 14,49  |  | 18,00%                         | 18,00%   |  |
| NL  |                 | 0      | 5,00%  | 15,97%                         | 20,97%   |  |
| AT  |                 | 0      | 13,00%   | 16,67%                         | 29,67%   | 32,70  |
| PL  | 134,00          | 30,71  | 0%   | 18,03%                         | 18,03%   |  |
| PT  |                 | 0      | 12,00%   | 15,97%                         | 27,97%   |  |
| SI  | 0               | 0      | 5,00%  | 16,67%                         | 21,67%   |  |
| SK  | 1400,00         | 34,93  |  |                                |  |  |
| FI  |                 | 0      | 22,00%   | 18,03%                         | 40,03%   |  |
| SE  | 560,00*         | 62,02  | 0%   | 20,00%                         | 20,00%   |  |
| UK  | 149.12          | 215.82 | 0%   | 14,89%                         | 14,89%   |  |
| BG  | 270,00          | 138,04 |  | 16,67                          | 16,67  |  |
| RO  | 911468,31       | 22,13  |  |                                |  |  |

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

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

Situation as at 1 July 2005

| “TIRSP”<br>Retail Selling<br>Price, all<br>Taxes Included | Specific Excise |        | Ad<br>Valorem<br>Excise<br><br>(as % of<br>TIRSP | VAT %<br><br>(as % of<br>TIRSP | Ad Valorem<br>Excise<br>+ VAT<br><br>(as % of<br>TIRSP | Minimum duty<br><br>(Article 3.1<br>Dir. 92/80)<br><br>EUR/kg |
|---|-----------------|--------|--|--------------------------------|--|---|
|   | NatCurr         | EUR    |  |                                |  |   |
| MS  |                 |        |  |                                |  |   |
| BE  |                 | 0      | 37,55%   | 17,36%                         | 54,91%   |   |
| CZ  | 720,00          | 22,77  | 0%   | 15,98%                         | 15,98%   |   |
| DK  | 452,50          | 60,82  | 0%   | 20,00%                         | 20,00%   |   |
| DE  |                 | 30,55  | 17,94%   | 13,79%                         | 31,73%   | 47,34   |
| EE  | 280,00          | 17,89  | N/A  | 15,25%                         | 15,25%   |   |
| EL  |                 | 0      | 59,00%   | 15,97%                         | 74,97%   |   |
| ES  |                 | 0      | 37,50%   | 13,79%                         | 51,29%   |   |
| FR  |                 | 0      | 58,57%   | 16,39%                         | 74,96%   | 75,00   |
| IE  |                 | 165,74 | 0%   | 17,36%                         | 17,36%   |   |
| IT  |                 | 0      | 54,00%   | 16,67%                         | 70,67%   |   |
| CY  | 20,00           | 34,75  | 0%   | 13,04%                         | 13,04%   |   |
| LV  | 21,00           | 31,46  | N/A  | 15,25%                         | N/A  |   |
| LT  | 111,00          | 32,15  |  | 15,25%                         |  |   |
| LU  |                 | 0      | 36,00%   | 13,04%                         | 49,04%   |   |
| HU  |                 |        | 47,00%   | 20,00%                         | 67,00%   | 14,72   |
| MT  | 27.70           | 64,51  |  | 18,00%                         | 18,00%   |   |
| NL  |                 | 28,74  | 13,97%   | 15,97%                         | 29,94%   | 40,89   |
| AT  |                 | 0      | 47,00%   | 16,67%                         | 63,67%   |   |
| PL  | 46,53           | 10,66  | 19,39%   | 18,03%                         | 37,42%   |   |
| PT  |                 | 0      | 36,00%   | 15,97%                         | 51,97%   |   |
| SI  | 7673,91         | 31,98  | 0%   | 16,67%                         | 16,67%   |   |
| SK  | 1350,00         | 33,69  |  |                                |  |   |
| FI  |                 | 3,62   | 50,00%   | 18,03%                         | 68,03%   | 46,00   |
| SE  | 630,00          | 69,78  | 0%   | 20,00%                         | 20,00%   |   |
| UK  | 107.18          | 155.12 | 0%   | 14,89%                         | 14,89%   |   |
| BG  | 45,00           | 23,01  | 10,00%   | 16,67%                         | 26,67%   |   |
| RO  | 1215428,37      | 29,51  |  | 19,00%                         |  |   |

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, SK, BG, RO.

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 2005

| "TIRSP"<br>Retail Selling<br>Price, all<br>Taxes Included | Specific Excise |         | Ad<br>Valorem<br>Excise<br><br>(as % of<br>TIRSP) | VAT %<br><br>(as % of<br>TIRSP) | Ad Valorem<br>Excise<br>+ VAT<br><br>(as % of<br>TIRSP) | Minimum duty<br><br>(Article 3.1<br>Dir. 92/80)<br><br>EUR/kg |
|---|-----------------|---------|---|---------------------------------|---|---|
|   | NatCurr         | EUR     |   |                                 |   |   |
| MS  |                 |         |   |                                 |   |   |
| BE  |                 | 0       | 37,55%  | 17,36%                          | 54,91%  |   |
| CZ  | 720,00          | 22,77   | 0%  | 15,98%                          | 15,98%  |   |
| DK  | 402,50          | 54,10   | 0%  | 20,00%                          | 20,00%  |   |
| DE  |                 | 14,49   | 12,76%  | 13,79%                          | 26,55%  |   |
| EE  | 280,00          | 17,89   | N/A   | 15,25%                          | 15,25%  |   |
| EL  |                 | 0       | 59,00%  | 15,97%                          | 74,97%  |   |
| ES  |                 | 0       | 22,50%  | 13,79%                          | 36,29%  |   |
| FR  |                 | 0       | 52,42%  | 16,39%                          | 68,81%  | 60,00   |
| IE  |                 | 136,261 | 0%  | 17,36%                          | 17,36%  |   |
| IT  |                 | 0       | 54,00%  | 16,67%                          | 70,67%  |   |
| CY  | 20,00           | 34,75   | 0%  | 13,04%                          | 13,04%  |   |
| LV  | 13,00           | 19,48   | N/A   | 15,25%                          | N/A   |   |
| LT  | 111,00          | 32,15   |   | 15,25%                          |   |   |
| LU  |                 | 0       | 36,00%  | 13,04%                          | 49,04%  |   |
| HU  |                 |         | 25,00%  | 20,00%                          | 45,00%  |   |
| MT  | 8,92            | 20,77   |   | 18,00%                          | 18,00%  |   |
| NL  |                 | 28,74   | 13,97%  | 15,97%                          | 29,94%  | 40,89   |
| AT  |                 | 0       | 34,00%  | 16,67%                          | 50,67%  |   |
| PL  |                 |         | 50,00%  | 18,03%                          | 68,03%  |   |
| PT  |                 | 0       | 36,00%  | 15,97%                          | 51,97%  |   |
| SI  | 4796,19         | 19,98   | 20,00%  | 16,67%                          | 36,67%  |   |
| SK  | 1350,00         | 33,69   |   |                                 |   |   |
| FI  |                 | 3,62    | 48,00%  | 18,03%                          | 66,03%  |   |
| SE  | 630,00          | 69,78   | 0,00%   | 20,00%                          | 20,00%  |   |
| UK  | 65.56           | 94.88   | 0,00%   | 14,89%                          | 14,89%  |   |
| BG  | -               | -       | -   | -                               | -   |   |
| RO  | 1215428,37      | 29,51   |   | 19,00%                          |   |   |

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 SK, RO.

SK: *Only* the specific excise is set per kg