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

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**July 2010**



# EXCISE DUTY TABLES

## Part I – Alcoholic Beverages



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 2010)

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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 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**

**1 July 2010**

***New start***

*EL VAT rates*  
*ES VAT rates*  
*FR Beer*  
*IE Contacts*  
*LV Wine(f), Fermented beverages other than wine and beer (f), Intermediate products(f)*  
*HU Contacts*  
*NL Beer, Wine, Fermented beverages other than wine and beer, Intermediate products.*  
*PT VAT rates*  
*RO Fermented beverages other than wine and beer, Intermediate products, VAT rates*  
*SI Beer, Intermediate products, Ethyl alcohol*  
*SK Ethyl alcohol*  
*FI VAT rates, Contacts*  
*UK Fermented beverages other than wine and beer, Intermediate products*

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## *EUR Exchange Rates*

<b>Value of National Currency in EUR at 1 October 2009*</b>		
<b>Member State</b>	<b>National Currency</b>	<b>Currency value</b>
BG	BGN	1,9558
CZ	CZK	25,420
DK	DKK	7,4449
EE	EEK	15,6466
LV	LVL	0,7083
LT	LTL	3,4528
HU	HUF	270,26
PL	PLN	4,2450
RO	RON	4,2688
SE	SEK	10,1890
UK	GBP	0,91085

\*Rates published in the Official Journal of the European Union - C 237 of 2/10/2009.

*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.*

# ALCOHOLIC BEVERAGES

## Alcoholic Beverages

Situation as at 1 July 2010

		Standard rates					Reduced rates								
		CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%)  (Article 2 of Directive 92/83/EEC)					"Independent small breweries" (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)			"Low alcohol" (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)					
Minimum excise duty adopted by the Council on 19-10-1992  (Dir 92/84/EEC)		0,748 EUR per hl/degree Plato of finished product.  (Article 6 of Directive 92/84/EEC)			1,87 EUR per hl/degree of alcohol of finished product.  (Article 6 of Directive 92/84/EEC)		Rate may not be set more than 50% below the standard national rate.  (Article 4.1 of Directive 92/83/EEC)			(Article 1 of Directive 92/83/EEC)					
MS	Nat Curr	Excise duty/hl/°Plato		VAT %	Excise duty/hl/°alc.		VAT %	Excise duty/hl/°Plato or /°alcohol			VAT %	Excise duty/hl/°alc.			
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	NatCurr		EUR	NatCurr	EUR	VAT %
BE	EUR		1,7105	21,00				<= 12.500 hl	1,4873	21,00					
								<= 25.000 hl	1,5369	21,00					
								<= 50.000 hl	1,5865	21,00					
								<= 75.000 hl	1,6361	21,00					
								<= 200.000 hl	1,6857	21,00					
BG	BGN	1,50	0,767	20,00					0,75	0,38	20,00				
CZ	CZK	32,00	1,259	20,00				<=10.000 hl	16,00	0,629	20,00				
								<=50.000 hl	19,20	0,755	20,00				
								<=100.000 hl	22,40	0,881	20,00				
								<=150.000 hl	25,60	1,007	20,00				
								<=200.000 hl	28,80	1,133	20,00				
*DK	DKK				50,90	6,84	25,00	<=3.700 hl	** <b>(1)</b>	<b>(1)</b>	25,00	0,5%-2,8%	0	0	25,00
								>3.700<=20.000	** <b>(2)</b>	<b>(2)</b>	25,00				
								>20000<200000	** <b>(3)</b>	<b>(3)</b>	25,00				
DE	EUR		0,787	19,00				<= 5.000 hl		0,4407	19,00				
								<= 10.000 hl		0,5288	19,00				
								<= 20.000 hl		0,6170	19,00				
								<= 40.000 hl		0,6610	19,00				
EE	EEK				85,00	5,43	20,00	<= 3.000 hl	42,50	2,72	20,00				
*EL	EUR		2,60	23,00				<= 200.000 hl		1,30	23,00				
*ES	EUR	**<= 11°Plato	7,48	18,00								0,5%-1,2%	0	18,00	
		**>11°<= 15°Plato	9,96	18,00								1,2%-2,8%	2,75	18,00	
		**>15°<=19°Plato	13,56	18,00											
		>19°Plato (per hl/degree Plato)	0,91	18,00											
*FR	EUR				>2,8%	2,71	19,60	> 2,8 % vol		1,36	19,60	0,5%-2,8%		1,36	19,60
								<= 10.000 hl							
								> 10.000 <= 50.000 hl		1,62	19,60				
								> 50.000 <=200000 hl		2,04	19,60				

DK: \*An additional duty is imposed on products containing a mixture of beer and non-alcoholic drinks. Rates: 8,35 DKK (1,12 EUR.) pr. l. on mixtures with alcohol content: <=10% in the final product and 14,80 DKK (1,99 EUR.) pr. l. on mixtures with >10% alcohol content in the final product.

\*\*Reduced rates: "Independent small breweries" (1) with output (X) <=3.700 hl receives a tax reduction pr. hl of 70 DKK. (2) with output (X) >3.700 hl <=20000 hl receives a tax reduction pr. hl of 236.073/X +6,20 DKK. (3) with output (X) >20.000 hl <200.000 hl receives a tax reduction pr. hl of 20 DKK - X/10000.

\*EL: Excise duty rates valid as of 3 May 2010, VAT rate valid as of 1<sup>st</sup> July 2010.

\*ES: as from 17/9/2005 \*\* Rates are given per hectolitre volume (Art. 3(2)).

ES: VAT rate valid as of 1st July 2010.

\*FR: New FR Budget 2010 as from 1<sup>st</sup> January 2010

Alcoholic Beverages

Situation as at 1 July 2010

Standard rates						Reduced rates							
CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)						“Independent small breweries” (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)			“Low alcohol” (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)				
Minimum excise duty adopted by the Council on 19-10-1992  (Dir 92/84/EEC)		0,748 EUR per hl/degree Plato of finished product.  (Article 6 of Directive 92/84EEC)		1,87 EUR per hl/degree of alcohol of finished product.  (Article 6 of Directive 92/84/EEC)		Rate may not be set more than 50% below the standard national rate.  (Article 4.1 of Directive 92/83/EEC)			(Article 5.1 of Directive 92/83/EEC)				
MS	NatCurr	Excise duty/hl/°Plato		VAT %	Excise duty/hl/°alc.		VAT %	Excise duty/hl/°Plato or /°alcohol		VAT %	Excise duty/hl/°alc.		VAT %
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
IE	EUR				>2,8% vol	15,71	21,00	<= 20,000 hl	See below	21,00	> 0,5% <= 1,2%	0,00	21,00
IT	EUR		2,35	20,00							> 1,2% <=2,8%	7,85	21,00
CY	EUR				per hl	4,78	15,00						
LV	LVL				2,18*	3,08*	21,00	<=10.000 hl**	1,09*	1,539*			
LT	LTL				8,50	2,46	21,00		8,50	2,46			
LU	EUR		0,7933	15,00				<= 50.000 hl		0,3966	15,00		
								<= 200.000 hl		0,4462	15,00		
								> 200.000 hl		0,7933	15,00		
HU	HUF	633,00	2,34	25,00									
MT	EUR		0,75	18,00						0,37	18,00	*0,19	18,00
NL	EUR	<= 7° Plato	5,50	19,00				<= 7° Plato		5,09	19,00		
		> 7° <= 11° Plato	24,49	19,00				>7°<=11° Plato		22,65	19,00		
		> 11° <= 15° Plato	32,64	19,00				>11°<= 15° Plato		30,19	19,00		
		>15° Plato	40,82	19,00				>15° Plato		37,76	19,00		
AT	EUR		2,00	20,00				<12.500 hl		1,20	20,00		
								<25.000 hl		1,40	20,00		
								<37.500 hl		1,60	20,00		
								<= 50.000 hl		1,80	20,00		

IE from 1 Jan 2005 there is provision for repayment of 50% alcohol products tax (excise duty) on up to 20,000 hl p.a. of beer brewed in an independent small brewery which produces 20,000 hl p.a. or less.

LV: \*Not less than 4 LVL/hl (€5,65).

\*\* A small brewery, which produce up to 50.000 hl of beer

MT: \*Products containing a mixture of beer with non-alcoholic drinks.

NL: Beer (degree Plato): All the four rates are given "per hl".

NL: The reduced rates above « Independent small breweries » are calculated as 92,5% of the corresponding standard rates.

LU: \*An additional duty is imposed on products containing a mixture of beer and non-alcoholic drinks. Rates: 600€ / HL

Alcoholic Beverages

Situation as at 1 July 2010

Standard rates						Reduced rates							
CN 2203, CN 2206 (Actual alcoholic strength by vol. exceeding 0,5%.)  (Article 2 of Directive 92/83/EEC)						“Independent small breweries” (Yearly production limited to 200.000 hl.)  (Article 4.1 of Directive 92/83/EEC)			“Low alcohol” (Not exceeding 2,8% .)  (Article 5.1 of Directive 92/83/EEC)				
Minimum excise duty adopted by the Council on 19-10-1992  (Dir 92/84/EEC)		0,748 EUR per hl/degree Plato of finished product.  (Article 6 of Directive 92/84EEC)		1,87 EUR per hl/degree of alcohol of finished product.  (Article 6 of Directive 92/84/EEC)		Rate may not be set more than 50% below the standard national rate.  (Article 4.1 of Directive 92/83/EEC)			(Article 5.1 of Directive 92/83/EEC)				
MS	NatCurr	Excise duty/hl/°Plato		VAT %	Excise duty/hl/°alc.		VAT %	Excise duty/hl/°Plato or /°alcohol		VAT %	Excise duty/hl/°alc.		VAT %
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
PL	PLN	7,79	1,84	22,00				*	*	22,00			
PT	EUR	<=8°Plato	8,72	21,00	>0,5%<=1,2%v	6,96	21,00	<=8°Plato	4,36	21,00	>0,5%<=1,2%	3,48	21,00
		>8° <=11°Plato	13,92	21,00				>8° <=11°Plato	6,96	21,00			
		>11° <=13°Plato	17,44	21,00				>11° <=13°Plato	8,72	21,00			
		>13° <=15°Plato	20,90	21,00				>13° <=15°Plato	10,45	21,00			
		>15°Plato	24,45	21,00				>15°Plato	12,23	21,00			
RO	RON	3,193	0,748	24,00				<=200.000 hl	1,84	0,43	24,00		
SI	EUR					10,00	20,00						
SK	EUR		1,65	19,00				<=200.000 hl		1,22	19,00		
FI	EUR				>2,8%	26,00	23,00	<=2000 hl	13,00	23,00	0,5%-2,8%	2,20	23,00
								<=30000 hl	18,20	23,00			
								<=55000 hl	20,80	23,00			
								<=100000 hl	23,40	23,00			
SE	SEK				>2,8%	166,00	16,29						
*UK	GBP					17.32	19.01	17,50	<=60000 hl	foot-..*	..-note*	0	17,50

PL: \*Independent small breweries:

- up to 20.000 hl/of beer may lower the output tax by 30,00 PLN/hl (7,07 EUR/hl)
- up to 70.000 hl/of beer may lower the output tax by 15,00 PLN/hl (3,53 EUR/hl)
- up to 150.000 hl/of beer may lower the output tax by 12,00 PLN/hl (2,83 EUR/hl)
- up to 200.000 hl/of beer may lower the output tax by 9,00 PLN/hl (2,12 EUR/hl)

PT: as of 29 April 2010.

VAT rate valid as of 1<sup>st</sup> July 2010.

RO: VAT rate valid as of 1<sup>st</sup> July 2010.

FI: VAT rate valid as of 1<sup>st</sup> July 2010.

UK: A special duty relief scheme for « Independent small breweries » whose annual production is 30 000 hl or less came into effect on 1/6/2002 and increased to 60 000 hl from 1/6/2004.

To calculate the reduced rate of duty:

- For breweries producing between 5 000 – 30 000, the following formula is used – (Annual Production – 2500)/Annual Production X standard rate of duty at time concerned.
- For breweries producing between 30 000 – 60 000, the following formula is used – (Annual Production – (2500-8.33% of Annual Production in excess of 30 000 hl))/Annual Production X standard rate of duty at the time concerned.

\*UK: As from 29<sup>th</sup> March 2010.

**Wine**

**Alcoholic Beverages**

Situation as at 1 July 2010

		Standard rates						Reduced rate					
		Still Wine			Sparkling Wine			Still Wine - Sparkling Wine					
		(Article 8.1 of Directive 92/83/EEC)			(Article 8.2 of Directive 92/83/EEC)			(Not exceeding 8.5% vol.) (Article 9.3 of Directive 92/83/EEC)					
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		0 EUR per hectolitre of product. (Article 5 of Directive 92/84/EEC)			0 EUR per hectolitre of product. (Article 5 of Directive 92/84/EEC)			0 EUR per hectolitre of product. (Article 5 of Directive 92/84/EEC)					
MS	NatCurr	Excise duty per hectolitre			VAT %	Excise duty per hectolitre			VAT %	Excise duty per hectolitre			
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
BE	EUR		47,0998	21,00		161,1308	21,00			14,8736	21,00		
BG	BGN	0	0	20,00	0	0	20,00						
CZ	CZK	0	0	20,00	2340,00	92,05	20,00						
*DK	DKK	6%-15%vol 15%-22%vol	614,00 920,00	82,47 25,00	25,00 25,00	6%-15%vol 15%-22%vol	920,00 1226,00	123,57 164,68	25,00 25,00	Still 1,2%-6%vol Spark 1,2%-6%vol	390,00 696,00	52,38 93,49	25,00 25,00
DE	EUR		0	19,00			136,00	19,00		Spark < 6%		51,00	19,00
EE	EEK	1144,00	73,12	20,00		1144,00	73,12	20,00		≤ 6 %	496,00	31,70	20,00
EL	EUR		0	23,00			0	23,00					
ES	EUR		0	18,00			0	18,00				0	18,00
*FR	EUR		3,55	19,60			8,77	19,60					
IE	EUR	>5,5%<=15% vol >15% vol	262,24 380,52	21,00 21,00		>5,5% vol	524,48	21,00		<=5,5% vol		87,39	21,00
IT	EUR		0	20,00			0	20,00					
CY	EUR		0	15,00			0	15,00					
LV	LVL	45,00	63,53	21,00		45,00	63,53	21,00					
LT	LTL	198,00	57,34	21,00		198,00	57,34	21,00		53,00	15,35	21,00	
LU	EUR		0	12,00			0	15,00					
		>13%vol	0	15,00									
HU	HUF	0	0	25,00		14250,00	52,73	25,00					
MT	EUR		0	18,00			0	18,00					

- \*DK: \*An additional duty is imposed on products containing a mixture of wine and non-alcoholic drinks. Rates: 7,25 DKK (0,97 EUR.) pr. l. on mixtures with alcohol content: <=10% in the final product and 14,75 DKK (1,98 EUR.) pr. l. on mixtures with >10% alcohol content in the final product.
- EL VAT rate valid as of 1st July 2010.
- ES VAT rate valid as of 1st July 2010.
- \*FR New FR Budget 2010 as from 1<sup>st</sup> January 2010.
- LU: \*An additional duty is imposed on products containing a mixture of wine and non-alcoholic drinks. Rates: 600€ / HL

**Alcoholic Beverages**

		Standard rates				Reduced rate				
		Still Wine		Sparkling Wine		Still Wi-e - Sparkling Wine				
		(Article 8.1 of Directive 92/83/EEC)		(Article 8.2 of Directive 92/83/EEC)		(Article 9.3 of Directive 92/83/EEC)				
		0 EUR per hectolitre of product.		0 EUR per hectolitre of product.		0 EUR per hectolitre of product.				
(Dir. 92/84/EEC)		(Article 5 of Directive 92/84/EEC)		(Article 5 of Directive 92/84/EEC)		(Article 5 of Directive 92/84/EEC)				
MS	NatCurr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
NL	EUR		70,56	19,00		240,58	19,00	Still	35,28	19,00
								Sparkling	45,63	19,00
AT	EUR		0	20,00		0	20,00		0	20,00
PL	PLN	158,00	37,22	22,00	158,00	37,22	22,00			
PT	EUR		0	13,00		0	21,00			
RO	RON	0	0	24,00	145,35	34,05	24,00			
SI	EUR		0	20,00		0	20,00			
SK	EUR	0	0	19,00		79,66	19,00	per hl	56,42	19,00
FI	EUR		283,00	23,00		283,00	23,00	>1,2%<2,8%	5,50	23,00
								>2,8%<5,5%	138,00	23,00
								>5,5%<8,0%	203,00	23,00
SE	SEK	2158,00	211,80	25,00	2158,00	211,80	25,00	Still&Spark <2,25%	0	25,00
								Still&Spark 2,25%-4,5%	758,00	74,39
								Still&Spark 4,5%-7%	1120,00	109,92
								Still&Spark 7%-8,5%	1541,00	151,24
*UK	GBP	225,00	247,02	17,50	288,20	316,40	17,50	Still >1,2% <=4%	69,32	76,10
								Still >4% <=5,5%	95,33	104,66
								Spark >5,5% < 8,5%	217,83	239,15

PT: VAT rates valid as of 1<sup>st</sup> July 2010.

RO: VAT rate valid as of 1<sup>st</sup> July 2010.

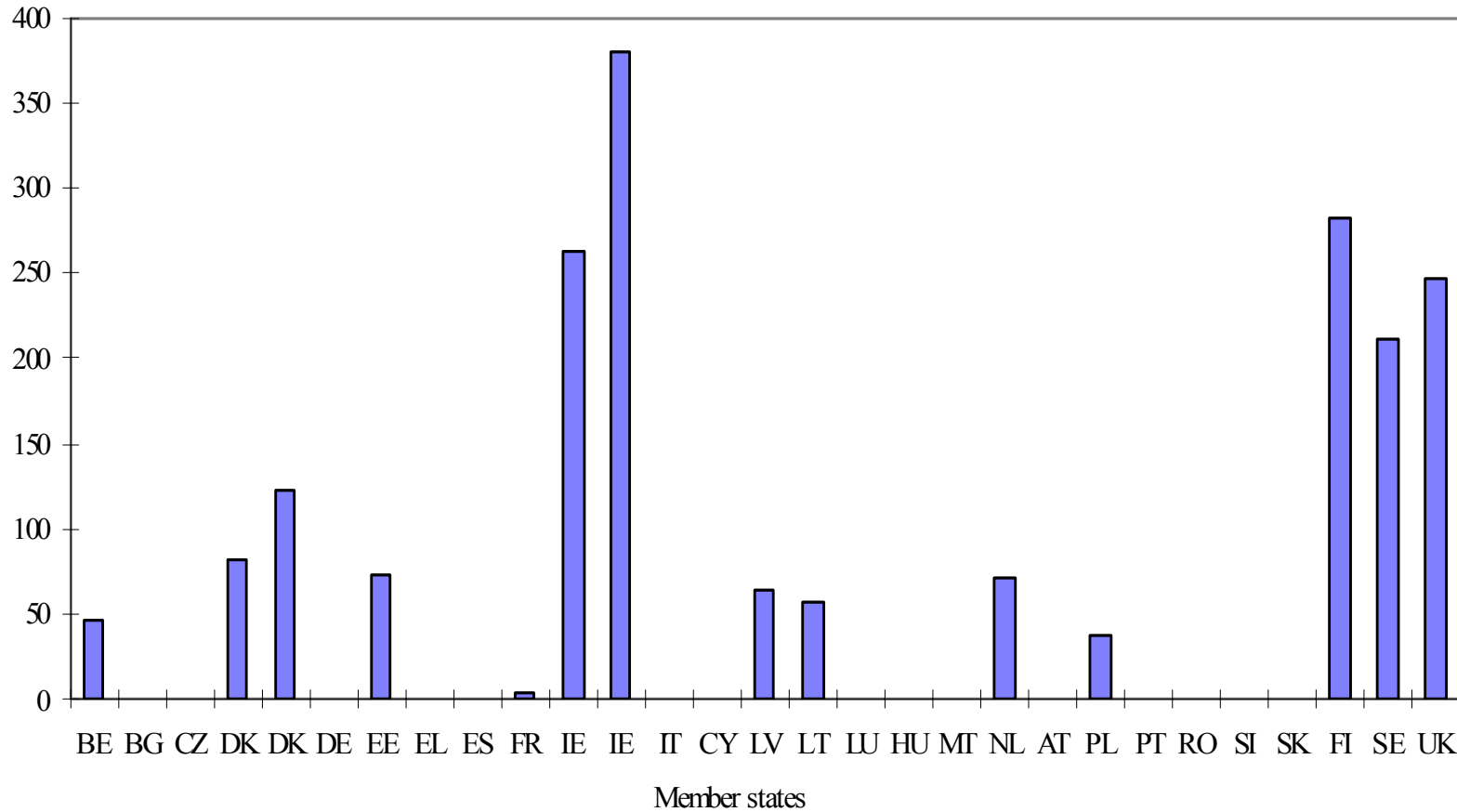
FI: VAT rate valid as of 1<sup>st</sup> July 2010.

\*UK: As from 29<sup>th</sup> March 2010.

# Still wine

Situation as at 1 July 2010

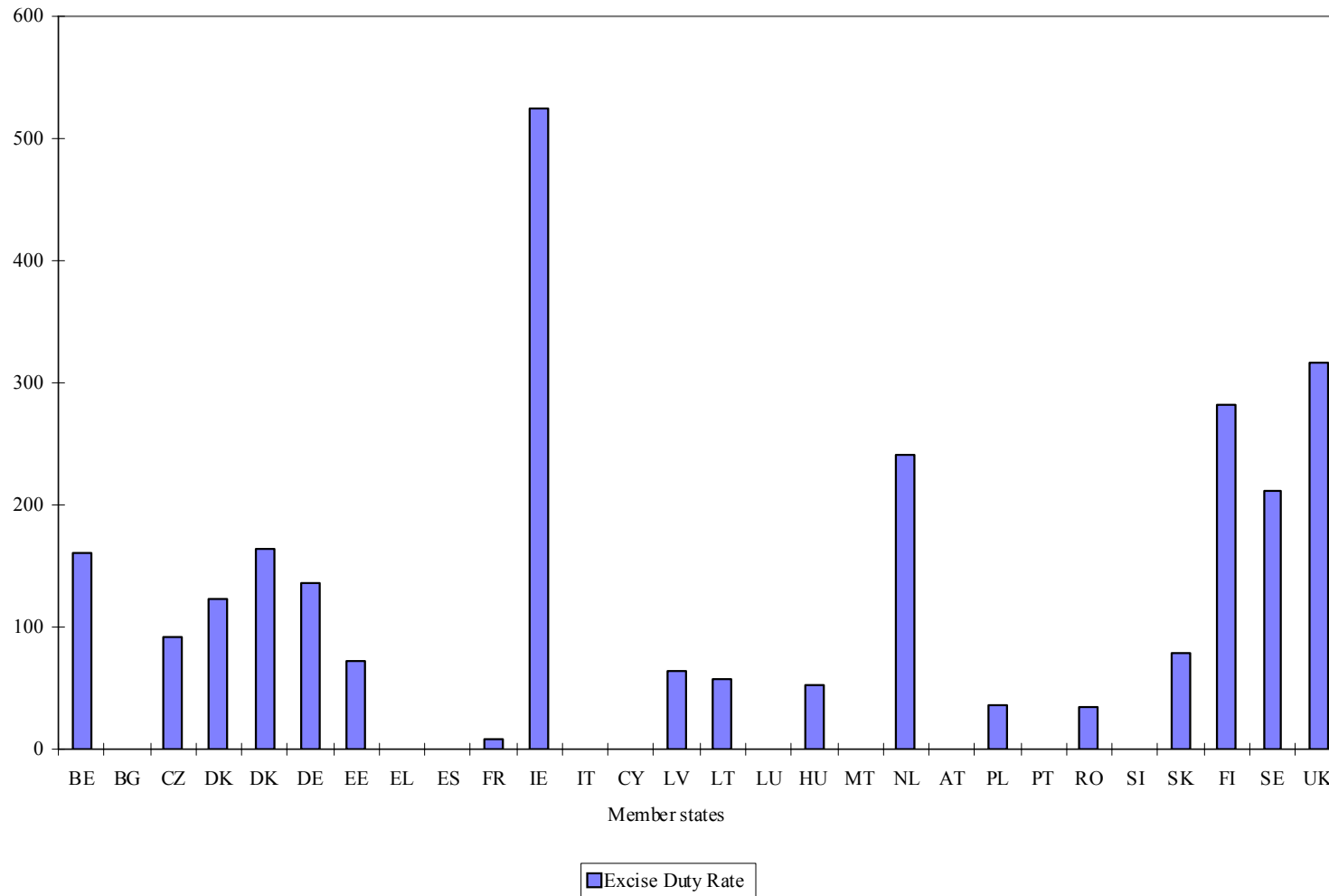
values in EUR at 1/10/2009



Excise Duty Rate

Minimum excise duty: 0 EUR per hectolitre of product

# Sparkling wine



Minimum excise duty: 0 EUR per hectolitre of product

Alcoholic Beverages

		Standard rates					Reduced rates						
		Other still fermented beverages.			Other sparkling fermented beverages.		Other still fermented beverages. Other sparkling fermented beverages.						
		(Article 12.1 of Directive 92/83/EEC)			Article 12.2 of Directive 92/83/EEC)		(Article 13.3 of Directive 92/83/EEC)						
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		0 EUR per hectolitre of product.			0 EUR per hectolitre of product.		0 EUR per hectolitre of product.						
		(Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)			(Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)		(Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)						
MS	NatCurr	Excise duty per hectolitre			VAT %	Excise duty per hectolitre			VAT %	Excise duty per hectolitre			
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
BE	EUR		47,0998	21,00		161,1308	21,00			14,8736	21,00		
BG	BGN	0	0	20,00	0	0	20,00						
CZ	CZK	0	0	20,00	2340,00	92,05	20,00						
DK	DKK	6%-15% vol	614,00	82,47	25,00	6%-15% vol	920,00	123,57	25,00	Still 1,2%-6% vol	390,00	52,38	25,00
										Spark. 1,2%-6% vol	696,00	93,49	25,00
DE	EUR		0	19,00		136,00	19,00			Sparkling < 6% vol		51,00	19,00
EE	EEK	1144,00	73,12	20,00	1144,00	73,12	20,00			≤ 6 %	496,00	31,70	20,00
EL	EUR		0	23,00		0	23,00					0	23,00
ES	EUR		0	18,00		0	18,00					0	18,00
*FR	EUR		3,55	19,60		3,55	19,60						
IE	EUR	Cider & Perry > 8,5% vol	216,00	21,00	Cider & Perry > 8,5% vol	432,01	21,00	Cider & Perry:					
		Other than Cider & Perry > 5,5% vol	262,24	21,00	Other than Cider & Perry > 5,5% vol	524,48	21,00	Still & Spark. <=2,8% vol		32,93		21,00	
								Still & Spark. >2,8% <=6% vol		65,86		21,00	
								Still & Spark.>6% <=8,5% vol		152,28		21,00	
								Other:					
								Still & Spark.<=5,5% vol		87,39		21,00	
IT	EUR		0	20,00		0	20,00						
CY	EUR		0	15,00		0	15,00						
LV	LVL	45,00	63,53	21,00	45,00	63,53	21,00						
LT	LTL	216,00	62,56	21,00	216,00	62,56	21,00			58,00	16,80	21,00	
LU	EUR		0	15,00		0	15,00				0	15,00	
HU	HUF	9400,00	34,78	25,00	14250,00	52,73	25,00						
MT	EUR		0	18,00		0	18,00						

EL VAT rate valid as of 1st July 2010.

ES VAT rate valid as of 1st July 2010.

\*FR: 1,25 €/HL for cidre and perry ("poirés"), hydromel and slightly fermented grapes juice ("pétillants de raisins"). New FR Budget 2010 as from 1<sup>st</sup> January 2010.

LU: \*An additional duty is imposed on products containing a mixture of fermented beverages and non-alcoholic drinks. Rates: 600€ / HL

**Alcoholic Beverages**

		Standard rates						Reduced rates		
		Other still fermented beverages.			Other sparkling fermented beverages.			Other still fermented beverages. Other sparkling fermented beverages.		
		(Article 12.1 of Directive 92/83/EEC)			Article 12.2 of Directive 92/83/EEC)			Not exceeding 8.5% vol. (Article 13.3 of Directive 92/83/EEC)		
Minimum excise duty adopted by the Council on 19-10-1992  (Dir. 92/84/EEC)		0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)			0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)			0 EUR per hectolitre of product.  (Article 5 of Directive 92/84EEC and... ...Article 15 of Directive 92/83/EEC)		
MS	NatCurr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
NL	EUR		70,56	19,00		240,58	19,00	Still		
								Sparkling	35,28	19,00
AT	EUR		0	20,00		0	20,00		45,63	19,00
PL	PLN	158,00	37,22	22,00	158,00	37,22	22,00		0	20,00
PT	EUR		0	21,00		0	21,00			
RO	RON	*426,88	*100,00	24,00	192,10	45,00	24,00			
SI	EUR		0	20,00		0	20,00			
SK	EUR		0	19,00		79,66	19,00		56,42	19,00
FI	EUR		283,00	23,00		283,00	23,00	>1,2%<2,8%	5,50	23,00
								>2,8%<5,5%	138,00	23,00
								>5,5%<8,0%	203,00	23,00
SE	SEK	2158,00	211,80	25,00	2158,00	211,80	25,00	Still&Sparkl <2,25%	0	25,00
								Still&Sparkl 2,25%-4,5%	758,00	25,00
								Still&Sparkl 4,5%-7%	1120,00	25,00
								Still&Sparkl 7%-8,5%	1541,00	25,00
*UK	GBP	*225,00	*247,02	17,50	*288,20	*316,40	17,50	Still cider and perry:		
								>1,2% and <7,5%	**33,46	**36,73
								>7,5% and <8,5%	**50,22	**55,13
								Sparkling cider and perry:		
								>1,2% and <5,5%	**33,46	**36,73
								>5,5% and <8,5%	**217,83	**239,15
								Other:		
								>1,2% and <4%	**69,32	**76,10
								>4% and <5,5%	**95,33	**104,66
								Sparkling>5,5% and <8,5%	**217,83	**239,15

PT: VAT rate valid as of 1<sup>st</sup> July 2010.  
 RO: \*as from 1<sup>st</sup> July 2010.  
 RO: VAT rate valid as of 1<sup>st</sup> July 2010.  
 FI: VAT rate valid as of 1<sup>st</sup> July 2010.  
 UK: \*As from 29<sup>th</sup> March 2010.  
 \*\* As from 1<sup>st</sup> July 2010.

**Intermediate products**

**Alcoholic Beverages**

Situation as at 1 2010

		Standard rates			Reduced rates		
		(Article 17 of Directive 92/83/EEC)			Not exceeding 15% vol. (Article 18.3 of Directive 92/83/EEC)		
Minimum excise duty adopted by the Council on 19-10-1992 (Dir. 92/84/EEC)		45 EUR per hectolitre of product. (Article 4 of Directive 92/84/EEC)			Not set more than 40% below the standard national rate of excise duty and not less than the rates on still-wines etc. (Article 18.3 of Directive 92/83/EEC)		
MS	NatCurr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %
		NatCurr	EUR		NatCurr	EUR	
BE	EUR	Sparkling	99,1575 161,1308	21,00 21,00		74,3681 161,1308	21,00 21,00
BG	BGN		90,00	20,00			
CZ	CZK		2340,00	20,00			
DK	DKK	Still 15%-22%vol	920,00	25,00	Still 1,2%-6% vol	390,00	25,00
		Spark. 15%-22%vol	1226,00	25,00	Still 6%-15% vol	614,00	25,00
					Spark 1,2%-6% vol	696,00	25,00
					Spark 6%-15% vol	920,00	25,00
DE	EUR	>15% – 22% vol	153,00	19,00	<=15% vol	102,00	19,00
					Sparkling	136,00	19,00
EE	EEK		2444,00	20,00			
*EL	EUR		102,00	23,00			
*ES	EUR		55,53	18,00		33,32	18,00
*FR	EUR		223,29	19,60			
IE	EUR	Still > 15% vol	380,52	21,00	Still < 15% vol	262,24	21,00
		Sparkling	524,48	21,00			
IT	EUR		68,51	20,00			
CY	EUR		45,00	15,00			
LV	LVL		70,00	21,00	45,00	63,53	21,00
LT	LTL		304,00	21,00	198,00	57,34	21,00
LU	EUR	>15%	66,9313	15,00	<=15%	47,0998	15,00
HU	HUF		22100,00	25,00			

\*EL Excise duty rates valid as of 3 May 2010, VAT rate valid as of July 2010.  
 EL Reduced rate for "Vin doux naturel": EUR 51,00(Article 18.4 Directive 92/83/EEC).  
 \*ES as from 17/9/2005  
 VAT rate valid as of 1st July 2010.  
 \*FR Reduced rate for "Vin doux naturel": 56,34 € /HL (Article 18.4 Directive 92/83/EEC)  
 New FR Budget 2010 as from 1<sup>st</sup> January 2010.

**Alcoholic Beverages**

		Standard rates			Reduced rates				
					Not exceeding 15% vol.				
		(Article 17 of Directive 92/83/EEC)			(Article 18.3 of Directive 92/83/EEC)				
Minimum excise duty adopted by the Council on 19-10-1992		45 EUR per hectolitre of product.			Not set more than 40% below the standard national rate of excise duty and not less than the rates on still-wines etc.				
(Dir. 92/84/EEC)		(Article 4 of Directive 92/84/EEC)			(Article 18.3 of Directive 92/83/EEC)				
MS	NatCurr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %		
		NatCurr	EUR		NatCurr	EUR			
MT	EUR		150,00	18,00					
NL	EUR	Still >15%-22%	122,75	19,00	Still <=15%	87,14	19,00		
		Sparkling >15%-22%	240,58	19,00					
AT	EUR	Still	73,00	20,00					
		Sparkling	73,00	20,00					
PL	PLN		318,00	74,91	22,00				
PT	EUR			*58,78	21,00				
RO	RON		*704,35	*165,00	24,00				
SI	EUR			100,00	20,00				
SK	EUR			82,98	19,00				
FI	EUR	Still&Spark 15%-22%		568,00	23,00	Still&Spark 1,2%-15%	344,00	23,00	
SE	SEK	Still&Spark	4517,00	443,32	25,00		2720,00	266,95	25,00
*UK	GBP	15%-22%	299,97	329,32	17,50	Ne 15% vol.	225,00	247,02	17,50

PT: Reduced rate for "Vinho da Madeira" for the Autonomous Regions of Madeira: = EUR 29,15 (Article 7.3 Directive 92/84/EEC).

\* as of 29 April 2010.

PT: VAT rate valid as of 1<sup>st</sup> July 2010.

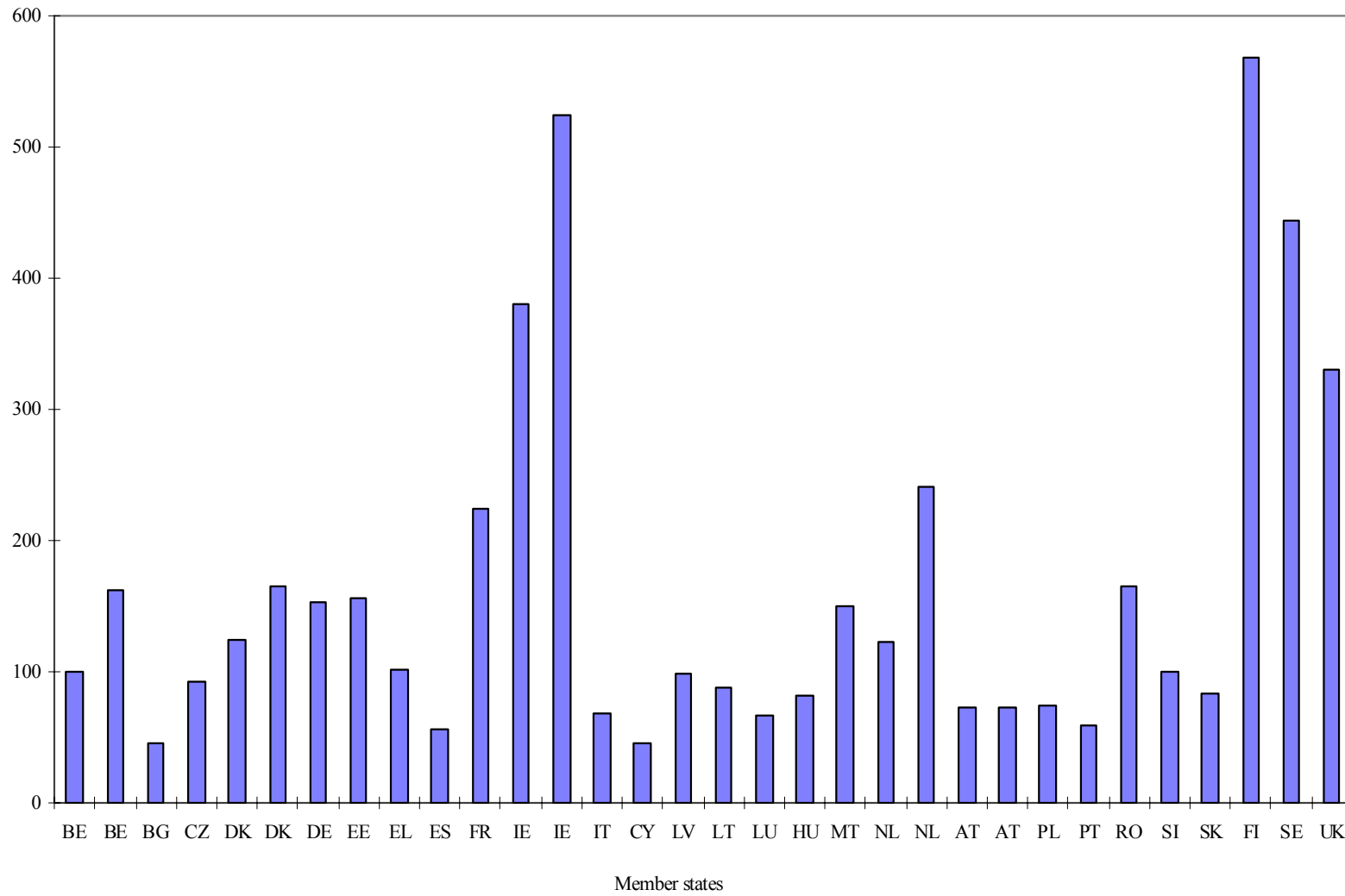
RO: \*as from 1<sup>st</sup> July 2010.

RO: VAT rate valid as of 1<sup>st</sup> July 2010.

FI: VAT rate valid as of 1<sup>st</sup> July 2010.

\*UK: As from 29<sup>th</sup> March 2010.

### Intermediate Products



Minimum excise duty: 45 EUR per hectolitre of product

Excise Duty Rate

## Alcoholic Beverages

		Standard rates			Reduced rates						
Minimum excise duty adopted by the Council on 19-10-1992  (Dir. 92/84/EEC)		550 EUR or 1000 EUR per hectolitre of pure alcohol.  (Article 20 of Directive 92/83/EEC)			For low strength spirits, particular regions, etc.						
					"Small distilleries" Yearly production limited to 10 hl of pure alcohol.  (Article 22.1 of Directive 92/83/EEC)						
					The reduced rates shall not be set more than 50% below the standard national rate of excise duty.  (Article 22.1 of Directive 92/83/EEC)						
MS	NatCurr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR		
*BE	EUR		1752,2354	21,00							
BG	BGN	1100,00	562,43	20,00				<=30 litres*	550,00	281,21	20,00
CZ	CZK	28500,00	1121,16	20,00				<=30 litres*	14300,00	562,549	20,00
*DK	DKK	15000,00	2014,80	25,00							
DE	EUR		1303,00	19,00					730,00	19,00	
EE	EEL	22200,00	1418,84	20,00							
*EL	EUR		2450,00	23,00		**1225,00	23,00				
*ES	EUR		830,25	18,00					785,00	18,00	
*FR	EUR		1512,96	19,60		858,38**	19,60				
IE	EUR		3113,00	21,00							
IT	EUR		800,01	20,00							
CY	EUR		598,01	15,00							
LV	LVL	890,00	1256,53	21,00							
LT	LTL	4416,00	1278,96	21,00							
*LU	EUR		1041,1528	15,00							
HU	HUF	276100,00	1021,61	25,00							
*MT	EUR		1400,00	18,00							

BE: \*Rate modified as of 1/9/2005

BG: \* Reduced rate (50% of the standard national rate) for fruit spirits produced by fruit grower's distilleries up to 30 litres annually per fruit grower .

CZ: \*Reduced rate for small fruit growers' distilleries producing not more than 30 litres of fruit spirit per year per household.

DK: \*An additional duty is imposed on products containing a mixture of ethyl alcohol and non-alcoholic drinks. Rates: 2,90 DKK (0,39 EUR.) pr. l.

\*EL: Excise duty rates valid as of 3 May 2010, VAT rate valid as of 1st July 2010.

EL: \*\*Ouzo (Article 23.2 Directive 92/83/EEC).

ES: \*as from 17/9/2005

VAT rate valid as of 1st July 2010.

EL: \*Ethyl Alcohol - Derogation possible for several regions but only applied in the department of Dodecanese (Article 7 Directive 92/84/EEC).

FR: \* New FR Budget 2010 as from 1<sup>st</sup> January 2010.

\*\*For rum from the overseas departments of the French Republic (Council decision n° 2007/659/CE of 09/10/2007 ; this reduced rate is confined to a total annual quota of 108000 hl pure alcohol).

FR: Plus a levy of 160 EUR/hl on drinks of a strength exceeding 25% to the benefit of the National Sickness Insurance scheme.

LU: \*An additional duty is imposed on products containing a mixture of ethyl alcohol and non-alcoholic drinks. Rates: 600€ / HL

HU: "Reduced rate (50% of the standard national rate) for fruit spirits produced by fruit growers' distilleries for the quantity up to 50 litres of fruit spirit annually per fruit growers' household".

MT: \*Spirit based flavoured beverages of an alcoholic content over 1.2% but not exceeding 7% at the rate of 4000 Euro/hectolitre of pure alcohol

### Alcoholic Beverages

Standard rates				Reduced rates						
(Article 20 of Directive 92/83/EEC)				For low strength spirits, particular regions, etc.		<b>“Small distilleries”</b>				
						Yearly production limited to 10 hl of pure alcohol.  (Article 22.1 of Directive 92/83/EEC)				
Minimum excise duty adopted by the Council on 19-10-1992  (Dir. 92/84/EEC)				550 EUR or 1000 EUR per hectolitre of pure alcohol.  (Article 3.1 of Directive 92/84/EEC)		The reduced rates shall not be set more than 50% below the standard national rate of excise duty.  (Article 22.1 of Directive 92/83/EEC)				
MS	NatCurr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
NL	EUR		1504,00	19,00						
AT	EUR		1000,00	20,00				*540,00	20,00	
PL	PLN	4960,00	1168,43	22,00						
PT	EUR		*1009,36	21,00				**500,67	21,00	
RO	RON	3201,60	750,00	24,00				2027,68	*475,00	24,00
SI	EUR		1000,00	20,00						
SK	EUR		1080,00	19,00				540,00	19,00	
FI	EUR	>2,8% + others	3940,00	23,00	>1,2% <2,8%	220,00	23,00			
SE	SEK	50141,00	4921,09	25,00						
UK	GBP	2380,00	2612,94	17,50						

AT: \*Small distilleries producing not more than 4hl pure alcohol per year - calculated as 54% of the standard rate.

PT: \* as of 29 April 2010.

PT: \*\*Small distilleries producing not more than 10hl pure alcohol per year - calculated as 50% of the standard rate.

Reduced tax rate for rum and liqueurs produced and introduced in consumption in Madeira and Azores – calculated as 75% of the standard rate

PT: VAT rate valid as of 1<sup>st</sup> July 2010.

RO: \*Small distilleries producing not more than 10hl pure alcohol per year.

RO: VAT rate valid as of 1<sup>st</sup> July 2010.

SK: Reduced tax rate shall apply to spirits produced in fruit grower’s distilleries up to 43 litres per year of produced spirit per grower and per production period under the conditions determined by this Act.

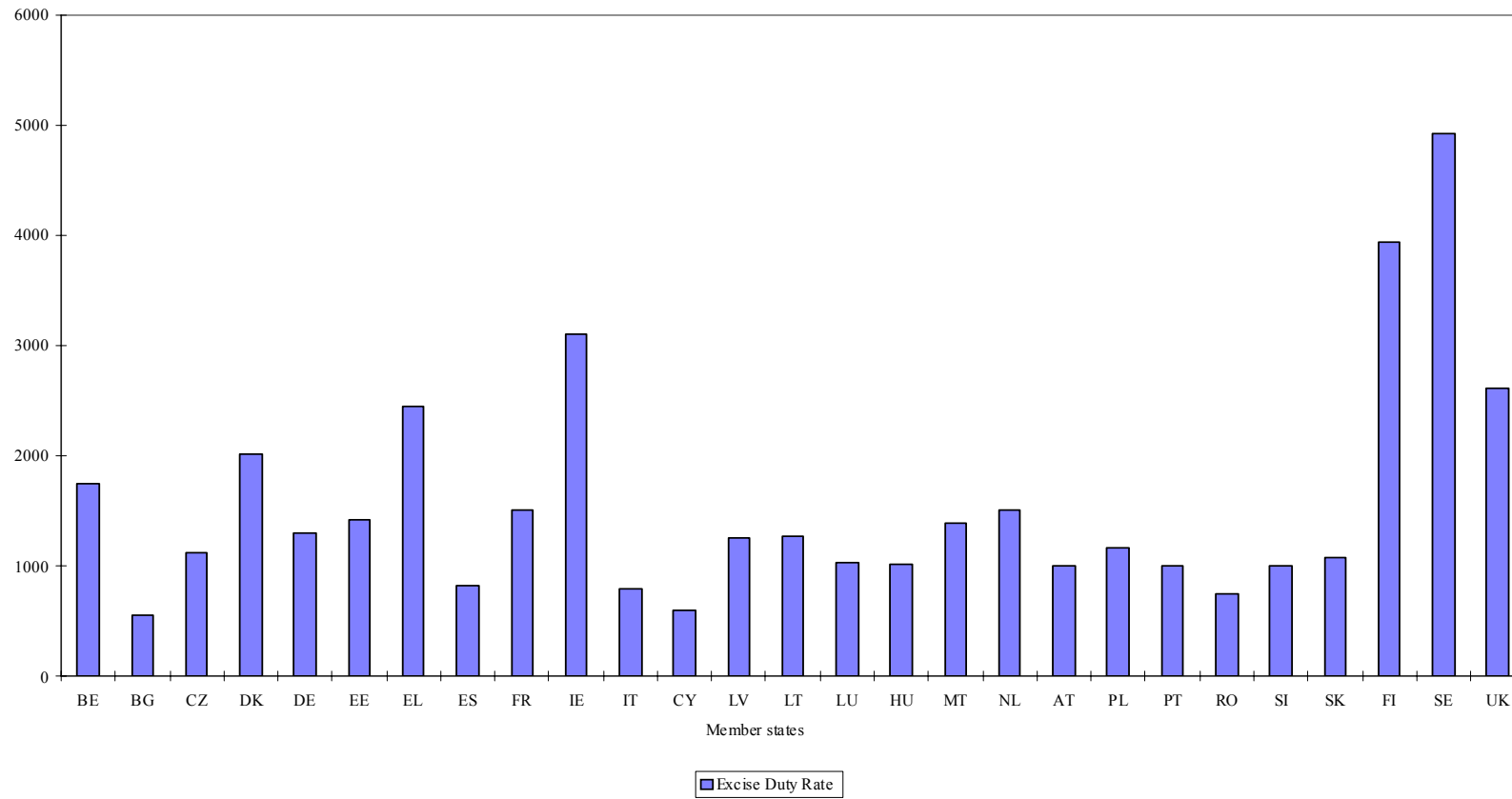
FI: VAT rate valid as of 1<sup>st</sup> July 2010.

UK: As from 29<sup>th</sup> March 2010.

## Ethyl Alcohol

values in EUR at 1/10/2009

Situation as at 1 July 2010



Minimum excise duty: 550 EUR per hectolitre of pure alcohol

Member State	Tax			Description
	Tax type	Nat. Curr.	EUR	
<b>Belgium</b> Packaging charge		9,8600	per hectolitre product packed like this	Tax on non-reusable packages for alcoholic (and non-alcoholic) beverages
		1,4100	per hectolitre product packed like this	Tax on reusable packages for alcoholic (and non-alcoholic) beverages
<b>France</b> Additional Tax		11	per decilitre of pure alcohol	Tax "Premix" on mixed beverages (alcoholic beverages mixed with non-alcoholic beverages).
<b>Finland</b> Excise duty on beverage packages		51,00	per hectolitre of product	Duty for one-way packages. Packages, which belong to a package deposit system and are reusable either as such or as raw material, are tax exempt.
<b>Germany</b> additional excise duty		5550	per hectolitre of pure alcohol.	additional excise duty (Alcopop tax) to blends of non-alcohol beverages with alcohol beverages , which <ul style="list-style-type: none"> <li>• have more than 1,2 % vol. alcohol but less than 10 % vol. alcohol,</li> <li>• are ready to drink blended and bottled in ready to sell and closed boxes and</li> <li>• are subject to excise duty to ethyl alcohol</li> </ul> and <ul style="list-style-type: none"> <li>• industrial prepared blends of above mentioned beverages that are stored in one packing.</li> </ul>

BE taxes as from 10/4/2007

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

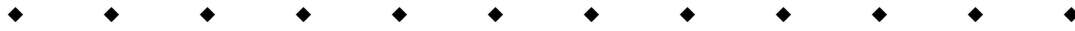
STATE	ADMINISTRATION	CONTACT	TELEPHONE N°	FAX N°	E-MAIL
BE	Administration des douanes et accises Service Procédures accisiennes	Administration centrale - Service Procédures accisiennes	+32.2.576.31.35 +32.2.576.31.12	+32.2.579.51.29 +32.2.579.51.29	<a href="mailto:proceduresaccisiennes.douane@minfin.fed.be">proceduresaccisiennes.douane@minfin.fed.be</a>
BG	Ministry of Finance Tax Policy Directorate	Mrs Venetka TODOROVA (Alcohol, Tobacco, Energy)	+359 2 9859 2866	+359 2 9859 2852	<a href="mailto:v.todorova@minfin.bg">v.todorova@minfin.bg</a>
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DK	Ministry of Taxation	Department of indirect taxes	+45 33923392	+45 33149105	<a href="mailto:pafgft@skm.dk">pafgft@skm.dk</a>
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	<a href="mailto:Benjamin.Hess@bmf.bund.de">Benjamin.Hess@bmf.bund.de</a> <a href="mailto:Eliane.Mehner@bmf.bund.de">Eliane.Mehner@bmf.bund.de</a>
EE	Ministry of Finance Customs and Excise Policy Department	Ms Heidi VESSEL (Alcohol, Tobacco) Mr. Lauri LELUMES (Energy)	+ 372 611 3651 + 372 611 3059	+ 372 696 6810 + 372 696 6810	<a href="mailto:Heidi.vessel@fin.ee">Heidi.vessel@fin.ee</a> <a href="mailto:Lauri.Lelumees@fin.ee">Lauri.Lelumees@fin.ee</a>
EL	Ministry of Finance Directorate General of Customs and Excise Excise Duties Direction	Mrs Maria SYLLA (Alcohol) Ms Maria PROGOLAKI (Energy) Mrs Chrysa DABAKAKI (Tobacco)	+30.210.32 45 443 +30.210.32 44 175 +30.210.33 10 948	+30.210.32 45 460	<a href="mailto:finexcis@otenet.gr">finexcis@otenet.gr</a>
ES	Ministerio de Economía y Hacienda. Dirección General de Tributos. Subdirección General de Impuestos Especiales y Tributos sobre Comercio Exterior	Ministerio de Economía y Hacienda. Dirección General de Tributos. Subdirección General de Impuestos Especiales y Tributos sobre Comercio Exterior	+34 91 595.82.43/44	+34.91 595.85.58	<a href="mailto:especiales.tce@tributos.meh.es">especiales.tce@tributos.meh.es</a>
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EUROPEAN COMMISSION  
DIRECTORATE GENERAL  
TAXATION AND CUSTOMS UNION  
TAX POLICY  
Excise duties and transport, environment and energy taxes

**REF 1.029**  
**July 2009**



# EXCISE DUTY TABLES

(Tax receipts - Alcoholic beverages)



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#)

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## REVENUES FROM TAXES ON CONSUMPTION

## EUR Exchange Rates

Value of National Currencies in EUR 1 January 2005 – 1 January 2006 – 1 January 2007 – 1 January 2008 – 1 January 2009						
Member State	National Currency	EUR 2005	EUR 2006	EUR 2007	EUR 2008	EUR 2009
BE	EUR					
<b>BG</b>	<b>BGN</b>	-----	-----	1,9558*	1,9558*	1,9558*
<b>CZ</b>	<b>CZK</b>	30,361*	29,030*	27,525*	26,364*	26,825*
<b>DK</b>	<b>DKK</b>	7,4371*	7,4601*	7,4566*	7,4552*	7,4499*
DE	EUR					
<b>EE</b>	<b>EEK</b>	15,6466*	15,6466*	15,6466*	15,6466*	15,6466*
EL	EUR					
ES	EUR					
FR	EUR					
IE	EUR					
IT	EUR					
CY	<b>CYP</b>	0,5800*	0,5735*	0,5782*		
CY	EUR	-----	-----	-----		
<b>LV</b>	<b>LVL</b>	0,6964*	0,6962*	0,6984*	0,6988*	0,7083*
<b>LT</b>	<b>LTL</b>	3,4528*	3,4528*	3,4528*	3,4528*	3,4528*
LU	EUR					
<b>HU</b>	<b>HUF</b>	245,58*	252,69*	251,44*	253,22*	265,48*
<b>MT</b>	<b>MTL</b>	0,4343*	0,4293*	0,4293*		
MT	EUR	-----	-----	-----		
NL	EUR					
AT	EUR					
<b>PL</b>	<b>PLN</b>	4,0774*	3,8665*	3,8287*	3,6013*	4,1638*
PT	EUR					
<b>RO</b>	<b>RON</b>	-----	-----	3,3829*	3,583*	4,035*
<b>SI</b>	<b>SIT</b>	239,78*	239,50*			
SI	EUR	-----	-----			
<b>SK</b>	<b>SKK</b>	38,655*	37,865*	34,383*	33,586*	
SK	EUR	-----	-----	-----	-----	
FI	EUR					
<b>SE</b>	<b>SEK</b>	8,9758*	9,3977*	9,0245*	9,4257*	10,8425*
<b>UK</b>	<b>GBP</b>	0,70725*	0,68650*	0,67350*	0,7413*	0,961*

\* Thirteen national currencies (CZK, DKK, EEK, CYP, LVL, LTL, HUF, MTL, PLN, SIT, SKK, SEK and GBP) not irrevocably fixed. Rates published in the Official Journals of the European Union – C1 of 4/1/2005, C1 of 4/1/2006).

\* Fourteen national currencies (BGN, CZK, DKK, EEK, CYP, LVL, LTL, HUF, MTL, PLN, RON, SKK, SEK and GBP) not irrevocably fixed. Rates published in the Official Journal of the European Union – C1 of 4/1/2007).

\* Twelve national currencies (BGN, CZK, DKK, EEK, LVL, LTL, HUF, PLN, RON, SKK, SEK and GBP) not irrevocably fixed. Rates published in the Official Journal of the European Union – C1 of 4/1/2008).

\* Eleven national currencies (BGN, CZK, DKK, EEK, LVL, LTL, HUF, PLN, RON, SKK and GBP) not irrevocably fixed. Rates published in the Official Journal of the European Union – C1 of 6/1/2009).

The Greek "DRA" irrevocably fixed as of 1 January 2001 (Official Journal L167, 7/7/2000, Council Regulation (EC) No 1478/2000).

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.

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 amending Council Regulation (EC) No 2866/98.

The remaining 11 national currencies were irrevocably fixed as of 1 January 1999 (Official Journal L359/98, 31/12/1998, Council Regulation (EC) 2866/98).

# **ALCOHOLIC BEVERAGES**

## REVENUE FROM TAXES ON CONSUMPTION (EXCISE DUTIES AND SIMILAR CHARGES) OTHER THAN VAT

### *Alcoholic beverages*

(in millions)

MS	Year	NatCurr	I		II		III		IV		V	
			Ethyl Alcohol		Intermediate Products		Still Wine		Sparkling Wine		Beer	
			NatCurr	EUR	NatCurr	EUR	NatCurr	EUR	NatCurr	EUR	NatCurr	EUR
<b><u>BE</u></b>	2005	EUR	-----	218,31	-----	28,17	-----	111,24	-----	30,60	-----	193,45
	2006	EUR	-----	225,05	-----	27,35	-----	113,71	-----	33,20	-----	193,41
	2007	EUR	-----	225,19	-----	27,73	-----	114,54	-----	38,71	-----	191,15
	2008	EUR	-----	230,05	-----	27,60	-----	114,05	-----	42,16	-----	185,32
<b><u>BG</u></b>	2007	BGN	90,30	46,17	0,70	0,36	0,00	0,00	0,00	0,00	84,60	43,26
	2008	BGN	129,23	66,08	0,0023	0,0012	0,00	0,00	0,00	0,00	84,81	43,36
<b><u>CZ</u></b>	2005	CZK	5811,52	191,41	87,76	2,89	-----	-----	222,85	7,34	3520,22	115,95
	2006	CZK	6798,51	234,19	77,91	2,68	-----	-----	241,59	8,32	3550,27	122,30
	2007	CZK	7124,46	258,84	87,94	3,20	-----	-----	248,75	9,04	3659,33	132,95
	2008	CZK	7082,35	268,64	71,52	2,71	-----	-----	264,35	10,04	3563,89	135,18
<b><u>DK</u></b>	2005	DKK	1200,60	161,43	25,24	3,39	959,89	129,07	27,75	3,73	1144,58	153,90
	2006	DKK	1181,68	158,40	22,35	3,00	959,18	128,57	29,85	4,00	1111,72	149,02
	2007	DKK	1215,27	162,98	22,44	3,01	974,30	130,66	36,93	4,95	1085,54	145,58
	2008	DKK	1163,03	156,00	22,72	3,05	995,56	133,54	41,63	5,58	1029,28	138,06
<b><u>DE</u></b>	2005	EUR	-----	2141,86	-----	27,22	-----	0	-----	424,28	-----	777,24
	2006	EUR	-----	2160,26	-----	26,40	-----	0	-----	420,78	-----	777,77
	2007	EUR	-----	1958,71	-----	25,47	-----	0	-----	371,39	-----	756,59
	2008	EUR	-----	2125,93	-----	27,11	-----	0	-----	429,62	-----	736,47
<b><u>EE</u></b>	2005	EEK	1302,00	83,21	12,00	0,77	196,00	12,53	0	0	427,00	27,29
	2006	EEK	1443,00	92,22	12,00	0,77	202,00	12,91	0	0	433,00	27,67
	2007	EEK	1663,00	106,29	15,00	0,96	204,00	13,04	0	0	428,00	27,35
	2008	EEK	1719,00	109,86	15,00	0,96	221,00	14,12	0	0	478,00	30,55
<b><u>EL</u></b>	2005	EUR	-----	249,93	-----	1,03	-----	0	-----	0	-----	55,99
	2006	EUR	-----	264,55	-----	1,00	-----	0	-----	0	-----	57,32
	2007	EUR	-----	258,54	-----	*	-----	0	-----	0	-----	60,39
	2008	EUR	-----	257,46	-----	*	-----	0	-----	0	-----	61,18

(\*) = Figure included in...

EL: (\*) figure included in Column I

**...Revenues – Alcoholic beverages...**

(in millions)

MS	Year	NatCurr	I		II		III		IV		V	
			Ethyl Alcohol		Intermediate Products		Still Wine		Sparkling Wine		Beer	
			NatCurr	EUR	NatCurr	EUR	NatCurr	EUR	NatCurr	EUR	NatCurr	EUR
<b>ES</b>	2005	EUR	-----	996,65	-----	18,58	-----	-----	-----	-----	-----	268,23
	2006	EUR	-----	989,60	-----	21,14	-----	-----	-----	-----	-----	305,11
	2007	EUR	-----	1011,38	-----	21,28	-----	-----	-----	-----	-----	309,90
	2008	EUR	-----	977,24	-----	20,21	-----	-----	-----	-----	-----	308,41
<b>FR</b>	2005	EUR	-----	1883,00	-----	124,00	-----	89,00	-----	23,00	-----	305,00
	2006	EUR	-----	1953,00	-----	119,00	-----	90,00	-----	24,00	-----	319,00
	2007	EUR	-----	1989,00	-----	113,00	-----	90,00	-----	25,00	-----	312,00
	2008	EUR	-----	2001,00	-----	106,00	-----	85,00	-----	25,00	-----	303,00
<b>IE</b>	2005	EUR	-----	319,78	-----	70,26	-----	183,45	-----	8,95	-----	457,31
	2006	EUR	-----	338,04	-----	73,48	-----	193,96	-----	10,98	-----	460,69
	2007	EUR	-----	367,56	-----	73,65	-----	212,20	-----	12,62	-----	464,59
	2008	EUR	-----	350,92	-----	66,46	-----	213,25	-----	12,19	-----	427,13
<b>IT</b>	2005	EUR	-----	574,09	-----	17,76	-----	0	-----	0	-----	373,33
	2006	EUR	-----	609,83	-----	*	-----	0	-----	0	-----	440,56
	2007	EUR	-----	585,25	-----	*	-----	0	-----	0	-----	483,20
	2008	EUR	-----	554,67	-----	*	-----	0	-----	0	-----	468,32
<b>CY</b>	2005	CYP	6,66	11,48	0,05	0,09	0	0	0	0	5,49	9,47
	2006	CYP	9,93	17,31	0,06	0,11	0	0	0	0	5,52	9,63
	2007	CYP	10,02	17,33	0,08	0,14	0	0	0	0	6,01	10,39
	2008	EUR	-----	17,38	-----	0,15	-----	0	-----	0	-----	10,98
<b>LV</b>	2005	LVL	50,22	72,13	1,05	1,51	4,57	6,56	*1,75	2,51	9,06	13,01
	2006	LVL	64,26	92,30	1,24	1,78	4,77	6,85	*2,33	3,35	9,85	14,15
	2007	LVL	80,50	115,26	1,51	2,16	5,16	7,39	*2,69	3,85	10,57	15,13
	2008	LVL	82,15	117,56	1,45	2,07	5,20	7,44	*2,16	3,09	10,24	14,65
<b>LT</b>	2005	LTL	411,00	119,03	29,70	8,60	33,30	9,64	*Still Wine		122,10	35,36
	2006	LTL	524,78	151,99	34,91	10,11	35,31	10,23	*Still Wine		126,93	36,76
	2007	LTL	631,63	182,93	39,08	11,32	39,97	11,58	*Still Wine		127,98	37,06
	2008	LTL	755,74	218,88	47,53	13,77	42,89	12,42	*Still Wine		138,31	40,06

(\* ) = Figure included in...

IE : Column II « Intermediate Products » = includes Cider and Perry.

IT (\* ) included in column I

LV: (\* ) included other fermented beverages

**...Revenues – Alcoholic beverages...**

(in millions)

MS	Year	NatCurr	I		II		III		IV		V	
			Ethyl Alcohol		Intermediate Products		Still Wine		Sparkling Wine		Beer	
			NatCurr	EUR	NatCurr	EUR	NatCurr	EUR	NatCurr	EUR	NatCurr	EUR
<b>LU</b>	2005	EUR	-----	27,87	-----	1,15	-----	0	-----	0	-----	3,67
	2006	EUR	-----	26,22	-----	1,00	-----	0	-----	0	-----	3,76
	2007	EUR	-----	27,36	-----	1,18	-----	0	-----	0	-----	3,61
	2008	EUR	-----	26,94	-----	1,10	-----	0	-----	0	-----	2,69
<b>HU</b>	2005	HUF	34650,00	141,09	651,00	2,65	1415,00	5,76	1611,00	6,56	31485,00	128,21
	2006	HUF	42592,00	168,55	823,00	3,26	290,00	1,15	2338,00	9,25	38620,00	152,84
	2007	HUF	44509,00	177,02	751,00	2,99	0,00	0,00	2209,00	8,79	42127,00	167,54
	2008	HUF	46260,00	182,69	645,00	2,55	0,00	0,00	2092,00	8,26	38034,00	150,20
<b>MT</b>	2005	MTL	4,139	9,530	*		0	0	0	0	0,339	0,780
	2006	MTL	4,229	9,851	*		0	0	0	0	0,549	1,279
	2007	MTL	4,038	9,406	*		0	0	0	0	0,530	1,235
	2008	EUR	-----	9,786	-----	*	-----	0	-----	0	-----	1,145
<b>NL</b>	2005	EUR	-----	368,92	-----	36,11	-----	181,17	-----	11,27	-----	328,45
	2006	EUR	-----	325,57	-----	37,74	-----	192,59	-----	12,56	-----	319,14
	2007	EUR	-----	325,19	-----	35,17	-----	199,48	-----	13,78	-----	312,96
	2008	EUR	-----	338,94	-----	37,49	-----	239,07	-----	16,17	-----	317,62
<b>AT</b>	2005	EUR	-----	117,70	-----		-----	0,00	-----	9,80	-----	203,10
	2006	EUR	-----	119,00	-----	1,10	-----	0,00	-----	0,00	-----	191,70
	2007	EUR	-----	121,73	-----	1,41	-----	0,00	-----	0,00	-----	199,90
	2008	EUR	-----	123,98	-----	1,31	-----	0,00	-----	0,00	-----	189,58
<b>PL</b>	2005	PLN	4430,33	1086,56	*Still Wine		547,37	134,24	*Still Wine		2620,93	642,79
	2006	PLN	4610,93	1192,53	*Still Wine		503,44	130,20	*Still Wine		2734,01	707,10
	2007	PLN	5309,68	1386,81	*Still Wine		499,08	130,35	*Still Wine		3011,86	786,65
	2008	PLN	5880,70	1632,94	*Still Wine		454,70	126,26	*Still Wine		2984,20	828,64
<b>PT</b>	2005	EUR	-----	100,90	-----	13,50	-----	0	-----	0	-----	95,30
	2006	EUR	-----	93,16	-----	13,34	-----	0	-----	0	-----	94,70
	2007	EUR	-----	97,20	-----	12,87	-----	0	-----	0	-----	91,44
	2008	EUR	-----	92,80	-----	12,95	-----	0	-----	0	-----	84,52

(\* ) = Figure included in...

\*MT: Column II (Intermediate Products) included in Column I

**...Revenues – Alcoholic beverages...**

(in millions)

MS	Year	NatCurr	I		II		III		IV		V	
			Ethyl Alcohol		Intermediate Products		Still Wine		Sparkling Wine		Beer	
			NatCurr	EUR	NatCurr	EUR	NatCurr	EUR	NatCurr	EUR	NatCurr	EUR
<b>RO</b>	2007	RON	251,07	74,22	58,88	17,41	0	0	7,33*	2,17	504,56	149,15
	2008	RON	353,47	98,65	106,07	29,60	0	0	4,82*	1,35	558,48	155,87
<b>SI</b>	2005	SIT	2889,08	12,06	11,38	0,05	0	0	0	0	12172,31	50,81
	2006	SIT	3197,77	13,35	13,79	0,06	0	0	0	0	12883,71	53,79
	2007	EUR	-----	14,65	-----	0,08	-----	0	-----	0	-----	59,04
	2008	EUR	-----	15,00	-----	0,09	-----	0	-----	0	-----	62,20
<b>SK</b>	2005	SKK	5094,14	131,785	*Sparkling wine		0	0	127,688	3,303	1727,750	44,700
	2006	SKK	5771,28	152,417	*Sparkling wine		0	0	118,251	3,122	1850,279	48,865
	2007	SKK	6042,00	175,726	*Sparkling wine		0	0	112,00	3,257	1998,00	58,110
	2008	SKK	6713,57	199,90	*Sparkling wine		0	0	112,73	3,36	1897,82	56,50
<b>FI</b>	2005	EUR	-----	371,99	-----	16,01	-----	182,57	*Still Wine		-----	402,41
	2006	EUR	-----	379,11	-----	15,88	-----	194,03	*Still Wine		-----	402,80
	2007	EUR	-----	387,11	-----	15,67	-----	207,15	*Still Wine		-----	404,87
	2008	EUR	-----	414,41	-----	16,88	-----	228,01	-----		-----	432,22
<b>SE</b>	2005	SEK	4120,05	443,85	183,94	19,82	3429,40	369,45	*Still Wine		2556,10	257,37
	2006	SEK	4151,40	441,75	180,56	19,21	3644,91	387,85	*Still Wine		2710,29	288,40
	2007	SEK	4249,12	470,84	182,87	20,26	3817,64	423,03	*Still Wine		2773,46	307,33
	2008	SEK	4162,64	441,63	191,58	20,32	3901,78	413,95	*Still Wine		3130,54	332,13
<b>UK</b>	2005	GBP	2365,00	3343,94	166,00	234,71	2165,00	3061,15	152,00	214,92	3121,00	4412,87
	2006	GBP	2239,00	3261,47	194,00	282,59	2.201,00	3206,12	155,00	225,78	3024,00	4404,95
	2007	GBP	2259,00	3354,12	213,00	316,26	2357,00	3499,63	180,00	267,26	3093,00	4592,43
	2008	GBP	2489,00	3357,62	242,00	326,45	2620,00	3534,33	183,00	246,86	3154,00	4254,69

(\*) = Figure included in ...

RO\*: Column IV << Sparkling Wines >> = includes Fermented Beverages

UK : Column II « Intermediate Products » = includes Cider and Perry.

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