



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

**REF 1031**  
**July 2010**



# EXCISE DUTY TABLES

## Part II – Energy products and Electricity



In accordance with the Energy Directive  
(Council Directive 2003/96/EC)

INCLUDING Natural Gas, Coal and Electricity

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.*

***Further to the approval during the Committee on Excise duties of 12 & 13 May 2009, new tables are inserted, as from 1 July 2009, with reduced rates applied by MS in specific sectors on Gas oil, Kerosene, Heavy fuel oil, LPG, Natural Gas, Coal & Coke and Electricity.***

*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:  
e-mail .....[Maria.Makropoulou@ec.europa.eu](mailto:Maria.Makropoulou@ec.europa.eu)  
telephone.....Int-32-2-295.83.70.*

***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).***

## **IMPORTANT REMARK**

*Concerning transitional arrangements  
for the "New member States"  
of the European Union*

### **Council Directive 2003/96/EC – Energy taxation Directive**

*The energy taxation Directive (2003/96/EC – "energy Directive") was adopted in 2003 and defines the fiscal structures and the levels of taxation to be imposed on energy products and electricity. It replaces, with effect from 1 January 2004, Council Directive 92/81/EEC (on the harmonisation of the structures of excise duties on mineral oils) and Council Directive 92/82/EEC (on the approximation of the rates of excise duties on mineral oils).*

*The energy Directive is in compliance with Community commitments to integrate environmental concerns into the energy taxation area and will improve the functioning of the Internal Market.*

*The 2003 Treaty of Accession<sup>1</sup> provided for transitional arrangements and specific measures for two new Member States<sup>2</sup>. **In addition, two additional Council Directives for specific arrangements were adopted on 29 April 2004 (Directive 2004/74/EC<sup>3</sup> and Directive 2004/75/EC<sup>4</sup>).***

*Directive 2004/74/EC amends the energy Directive as regards the possibility **for the Czech Republic, Estonia, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia** to apply temporary exemptions or reductions in the levels of taxation.*

*Directive 2004/75/EC amends the energy Directive as regards the possibility **for Cyprus** to apply temporary exemptions or reductions in the levels of taxation.*

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<sup>1</sup> OJ L 236, 23.9.2003, p. 17.

<sup>2</sup> Cyprus and Poland.

<sup>3</sup> OJ L 157, 30.4.2004, p. 87.

<sup>4</sup> OJ L 157, 30.4.2004, p. 100.

**UPDATE SITUATION - EXCISE DUTY TABLES**

+++++

|          |                  |                  |
|----------|------------------|------------------|
| <b>1</b> | <b>July 2010</b> | <b>New start</b> |
|----------|------------------|------------------|

*BE Gas oil, Kerosene(f), Heavy Fuel oil(f), LPG(f), Natural Gas(f), Coal & Coke(f), Electricity(f)*  
*CZ Gas oil (footnote only)*  
*DK Petrol*  
*EE Electricity*  
*EL VAT rates*  
*ES VAT rates*  
*IE Petrol(f), Gas oil, Kerosene, Heavy Fuel Oil, LPG, Natural Gas, Contacts*  
*IT Petrol(f), Gas oil(f)*  
*LV Gas oil, Kerosene, Natural gas(f)*  
*LT Natural gas*  
*HU Contacts*  
*PT VAT rates*  
*RO Petrol(f), Gas oil, Kerosene(f), LPG(f), Natural Gas(f), Coal & Coke(f), Electricity(f), VAT rates*  
*SI Petrol, Gas oil, Electricity*  
*FI VAT rates, Contacts*  
*UK Petrol, Gas oil, Kerosene, Heavy Fuel oil, LPG, Natural Gas*

## INDEX

|   |           |
|---|-----------|
| <b>INTRODUCTORY NOTE</b>  | <b>2</b>  |
| <b>IMPORTANT REMARQUE</b>   | <b>3</b>  |
| <b>UPDATE SITUATION</b>   | <b>4</b>  |
| <br>  |           |
| <b>EUR exchange rate as of 1 OCTOBER 2009</b>                       | <b>6</b>  |
| <br>  |           |
| <b>ENERGY PRODUCTS AND ELECTRICITY</b>                              | <b>7</b>  |
| <b>Petrol</b>   | <b>8</b>  |
| <b>Graph - Petrol</b>   | <b>12</b> |
| <b>Gas Oil</b>  | <b>13</b> |
| <b>-Gas oil : reduced rates applied in specific sectors</b>         | <b>16</b> |
| <b>Graphs –Gas Oil</b>  | <b>23</b> |
| <b>Kerosene</b>   | <b>26</b> |
| <b>-Kerosene : reduced rates applied in specific sectors</b>        | <b>28</b> |
| <b>Graph –Kerosene</b>  | <b>31</b> |
| <b>Heavy fuel oil</b>   | <b>32</b> |
| <b>- Heavy fuel oil : reduced rates applied in specific sectors</b> | <b>34</b> |
| <b>Graphs – Heavy fuel oil</b>                                      | <b>36</b> |
| <b>LPG</b>  | <b>38</b> |
| <b>- -LPG : reduced rates applied in specific sectors</b>           | <b>40</b> |
| <b>Graph – LPG</b>  | <b>42</b> |
| <b>Natural Gas</b>  | <b>43</b> |
| <b>- -Natural Gas : reduced rates applied in specific sectors</b>   | <b>46</b> |
| <b>Graphs – Natural Gas</b>   | <b>48</b> |
| <b>Coal and Coke</b>  | <b>50</b> |
| <b>- -Coal and Coke : reduced rates applied in specific sectors</b> | <b>52</b> |
| <b>Graphs – Coal and Coke</b>                                       | <b>54</b> |
| <b>Electricity</b>  | <b>56</b> |
| <b>- -Electricity : reduced rates applied in specific sectors</b>   | <b>58</b> |
| <b>Graphs – Electricity</b>   | <b>60</b> |
| <b>National taxes</b>   | <b>62</b> |
| <br>  |           |
| <b>CONTACT POINTS</b>   | <b>63</b> |

### ***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.*

## ENERGY PRODUCTS AND ELECTRICITY

▼ **IMPORTANT AND GENERAL REMARK** ▼ → For further and complete details concerning the transitional periods and derogations from excise duty for each country and energy product, go through these links to consult the Council Directives 2003/96/EC, 2004/74/EC and 2004/75/EC ([links](#) → [go to page 3](#)).

|  |                   | Petrol  |          |       |  |          |         |
|--|-------------------|---|----------|-------|--|----------|---------|
|  |                   | Leaded Petrol   |          |       | Unleaded Petrol  |          |         |
|  |                   | CN 2710 1131, CN 2710 1151,<br>CN 2710 1159                       |          |       | CN 2710 1131, CN 2710 1141,<br>CN 2710 1145, CN 2710 1149        |          |         |
|  |                   | (Article 3 of Directive 94/74/EC)                                 |          |       | (Article 3 of Directive 94/74/EC)                                |          |         |
| Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC) |                   | 421 EUR per 1000 litres.<br><br>(Annex I of Directive 2003/96/EC) |          |       | 359 EUR per 1000 litres<br><br>(Annex I of Directive 2003/96/EC) |          |         |
| MS   | National Currency | Excise duty   |          | VAT   | Excise duty  |          | VAT     |
|  |                   | NatCurr   | EUR      | %     | NatCurr  | EUR      | %       |
| BE   | EUR               |   | 637,6701 | 21,00 | <98 oct  | 613,5701 | 21,00   |
|  |                   |   |          |       | >=98oct low s*   | 613,5701 | 21,00   |
|  |                   |   |          |       | >=98oct high s*  | 628,5701 | 21,00   |
| BG   | BGN               | 830,00  | 424,38   | 20,00 |  | *685,00  | *350,24 |
| CZ   | CZK               | 13710,00  | 539,34   | 20,00 |  | 12840,00 | 505,11  |
| DK   | DKK               | 4899,00   | 658,03   | 25,00 |  | 4219,00  | 566,70  |
| DE   | EUR               |   | 721,00   | 19,00 | >10mg/kg*  |          | 669,80  |
|  |                   |   |          |       | <=10mg/kg*   |          | 654,50  |
| EE   | EEK               | 6615,00   | 422,77   | 20,00 |  | 6615,00  | 422,77  |
| EL   | EUR               |   | *681,00  | 23,00 | <=96,5oct.I.O  |          | *670,00 |
|  |                   |   |          |       | >96,5oct.I.O   |          | *670,00 |
|  |                   |   |          |       | Unleaded substitute petrol                                       |          | *670,00 |
| ES   | EUR               |   | 457,79   | 18,00 | <97oct.I.O   |          | 424,69  |
|  |                   |   |          |       | >=97 oct.I.O   |          | 455,92  |
| FR   | EUR               |   | 639,60   | 19,60 | <95 oct.   |          | *606,90 |
|  |                   |   |          | 19,60 | Unleaded substitute petrol                                       |          | 639,60  |
| IE   | EUR               |   | *543,17  | 21,00 |  |          | *543,17 |

- BE : S\* (= sulphur or aromatic level).  
<98 oct bio = Biofuel: tariff to be used for petrol, mixed with a fixed percentage of bio-ethanol produced by authorized production units (570,6202 EUR).
- BG Leaded petrol is forbidden for sale in Bulgaria.  
Unleaded petrol: transitional period granted for unleaded petrol – see Accession Treaty.  
Unleaded petrol: reduced rates for petrol when *ethanol* with 4% to 5% of volume has been added (BGN 664 – EUR 339,50). effective as of 24.11.2009 until 23.11.2011
- CZ: Leaded petrol is no longer sold.
- DK: Leaded and unleaded petrol - equipment making it possible to recover the vapour. Includes CO<sub>2</sub> tax.
- DE: \*Sulphur content.
- EL: \* Excise duty rates valid as of 3 May 2010. VAT rate valid as of 1st July 2010.
- ES: Zero rate at present (but only until 31/12/2012 the latest) for biodiesel (Article 16 of Directive 2003/96/EC).
- ES: VAT rate valid as of 1<sup>st</sup> July 2010.
- FR: \*A rate is determined for each region ranging from 589,20 up to 606,90 euros (in 2008).
- \*IE Includes a CO<sub>2</sub> charge of 34,38 EUR per 1000 litres.
- IE No CO<sub>2</sub> charge applies to biofuel or to the biofuel proportion of a blend.
- IE Until the end of 2010 there is full relief for biofuel in approved projects.

|   |                   | Petrol   |           |       |  |           |       |
|---|-------------------|--|-----------|-------|--|-----------|-------|
|   |                   | Leaded Petrol  |           |       | Unleaded Petrol  |           |       |
|   |                   | CN 2710 1131, CN 2710 1151,<br>CN 2710 1159<br>(Article 3 of Directive 94/74/EC) |           |       | CN 2710 1131, CN 2710 1141,<br>CN 2710 1145, CN 2710 1149<br>(Article 3 of Directive 94/74/EC) |           |       |
| Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EEC) |                   | 421 EUR per 1000 litres.<br><br>(Annex I of Directive 2003/96/EC)                |           |       | 359 EUR per 1000 litres<br><br>(Annex I of Directive 2003/96/EC)                               |           |       |
| MS  | National Currency | Excise duty  |           | VAT % | Excise duty  |           | VAT % |
|   |                   | NatCurr  | EUR       |       | NatCurr  | EUR       |       |
| IT  | EUR               |  | 564,00    | 20,00 |  | 564,00    | 20,00 |
| CY  | EUR               |  | 421,00    | 15,00 |  | *359,00   | 15,00 |
| LV  | LVL               | 300,00   | 423,55    | 21,00 | 269,00   | 379,78    | 21,00 |
| LT  | LTL               | 2000,00  | 579,24    | 21,00 | 1500,00  | 434,43    | 21,00 |
| LU  | EUR               |  | *516,6646 | 15,00 | >10 mg/kg  | *464,5846 | 15,00 |
|   |                   |  |           |       | <=10 mg/kg   | *462,0946 | 15,00 |
| HU  | HUF               | 124200,00  | 459,56    | 25,00 | 120000,00  | 444,02    | 25,00 |
| MT  | EUR               |  | *578,18   | 18,00 |  | *459,38   | 18,00 |
| NL  | EUR               |  | 795,11    | 19,00 |  | 713,99    | 19,00 |

IT: reduced rate for agriculture purposes is EUR 276,36 (Art. 15(3) of Council Directive 2003/96/EC).

CY: \* as from 17/6/2010.

LV: Leaded petrol is not sold in retail sale in Latvia.

LV: Unleaded petrol: reduced rates for petrol when *ethanol* (5,0% of volume) has been added (LVL 256,00 – EUR 361,43).

Unleaded petrol: reduced rates for petrol when *ethanol* (70%-85% of volume) has been added (LVL 80,70– EUR 113,93).

LU: Since June 1999 leaded petrol is no longer sold in Luxemburg, except for aircrafts..

\*included climate changing tax of EUR 20 per 1000 litres (since 1.1.2007)

MT: Leaded petrol is not sold any longer. A new product – *LRP (Lead Replacement Petrol)* has been available since 1-1-2003.

MT: \*See Council Directive 2004/74/EC.

| Petrol   |                   |             |           |  |                               |                             |       |  |  |  |  |
|--|-------------------|-------------|-----------|--|-------------------------------|-----------------------------|-------|--|--|--|--|
| Leaded Petrol  |                   |             |           | Unleaded Petrol  |                               |                             |       |  |  |  |  |
| CN 2710 1131, CN 2710 1151,<br>CN 2710 1159<br><br>(Article 3 of Directive 94/74/EC) |                   |             |           | CN 2710 1131, CN 2710 1141,<br>CN 2710 1145, CN 2710 1149<br><br>(Article 3 of Directive 94/74/EC) |                               |                             |       |  |  |  |  |
| Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EEC)          |                   |             |           | 421 EUR per 1000 litres.<br><br>(Annex I of Directive 2003/96/EC)                                  |                               |                             |       | 359 EUR per 1000 litres<br><br>(Annex I of Directive 2003/96/EC) |  |  |  |
| MS   | National Currency | Excise duty |           | VAT %  | Excise duty                   |                             | VAT % |  |  |  |  |
|  |                   | NatCurr     | EUR       |  | NatCurr                       | EUR                         |       |  |  |  |  |
| AT   | EUR               | <=10*       | **514,00  | 20,00  | <=10 mg/kg*                   | ***442,00                   | 20,00 |  |  |  |  |
|  |                   | >10*        | **547,00  | 20,00  | >10 mg/kg*                    | ***475,00                   | 20,00 |  |  |  |  |
| PL   | PLN               | *           | *         |  | CN 2710 1145, CN 2710 1149    | **1657,87 390,55            | 22,00 |  |  |  |  |
|  |                   |             |           |  | ***CN 2710 1131, CN 2710 1141 | 1914,87 451,09              | 22,00 |  |  |  |  |
| PT   | EUR               |             | 650,00    | 21,00  |                               | 582,95                      | 21,00 |  |  |  |  |
| RO   | RON               | 1797,98     | 421,19    | 24,00  | 1485,71                       | *348,04                     | 24,00 |  |  |  |  |
| *SI  | EUR               |             | 421,6100  | 20,00  |                               | 484,51                      | 20,00 |  |  |  |  |
| SK   | EUR               |             | 597,49    | 19,00  |                               | 514,50                      | 19,00 |  |  |  |  |
| *FI  | EUR               |             | (653,50)* | (23,00)  |                               | 627,00                      | 23,00 |  |  |  |  |
| SE   | SEK               | 6250,00     | 613,41    | 25,00  | Class1a*                      | 3810,00 373,93              | 25,00 |  |  |  |  |
|  |                   |             |           |  | Class1b                       | 5500,00 539,80              | 25,00 |  |  |  |  |
|  |                   |             |           |  | Class2                        | 5530,00 542,74              | 25,00 |  |  |  |  |
| UK   | GBP               | 669,10      | 734,58    | 17,50  | Aviation gasoline             | 571,90 627,87 383,50 421,03 | 17,50 |  |  |  |  |

AT: \*Sulphur content (mg/kg). \*\* 514,00 with a minimum biofuel content of 46 l and sulphur content <=10 mg/kg, otherwise 547,00.

\*\*\* 442,00 with a minimum biofuel content of 46 l and sulphur content <=10 mg/kg, otherwise 475,00.

PL: \*Leaded petrol is not in on the market

PL: \*\*See Council Directive 2004/74/EC.

PL: Includes fuel tax

PL: Exemption from excise duty for bio-components intended for production of blended fuels, which meet quality requirements; Reduced rate for petrol containing bio-components on the level 0,37 EUR per each litre of bio-components added to that petrol which meet quality requirements; reduced rate for bio-components used as pure biofuels which meet quality requirements on the level of 2,35 EUR / 1000 l.

PL: \*\*\* CN 2710 1131 total exemption from excise duty

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

RO: \*The energy products used as motor fuel are exempted from the payment of excise duties when they are produced in totality from biomass. When the energy products used as motor fuel contain minimum 4% in volume products obtained from biomass, a reduced rate of excise duty is applied.

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

\*SI: Shows the situation as on 1<sup>st</sup> July 2010. Leaded petrol is forbidden for sale in Slovenia.

Excise duty on bio fuels is 0 €. For energy products to which bio fuels has been added or products falling within the specified CN codes, the beneficiary shall have the right to the refund of paid excise duty or to the exemption from payment of the excise duty in proportion to the share of the added product, however not more than 5%. Bio fuel that can be added up in unleaded petrol is bioethanol (ethyle alcohol C2H5OH) falling within CN code 2207 1000- undenaturated, of concentration of 80% vol. or higher; falling within CN code 2207 2000-denaturated, of any concentration.

FI: Includes CO<sub>2</sub>-tax and strategic stockpile fee. For other than low sulphur product, the rate is EUR 653,50. \* Leaded petrol is no longer sold in Finland.

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

SE: Includes CO<sub>2</sub>-tax.

SE: \*Petrol Class **1a** is an alkylate based petrol for two-stroke engines.

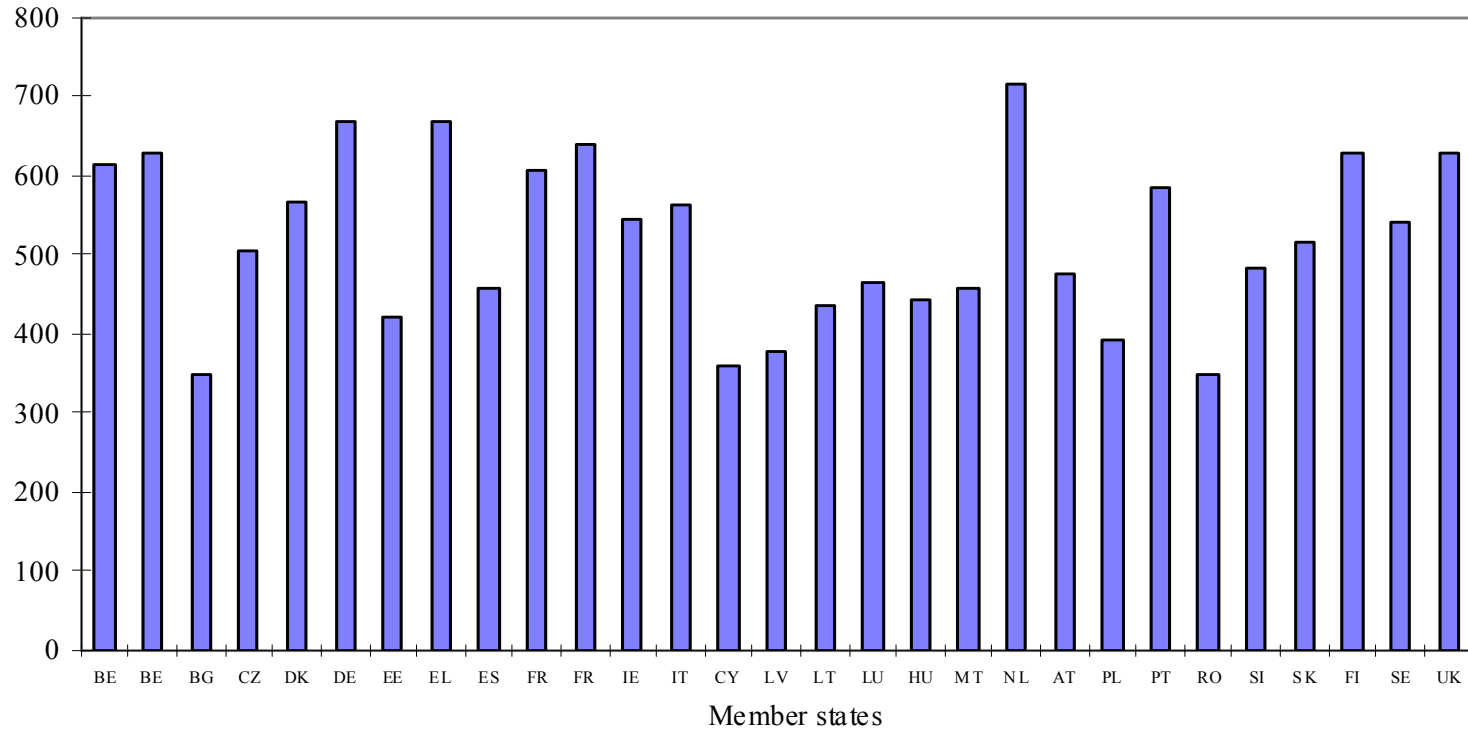
▼ **IMPORTANT AND GENERAL REMARK** ▼ → For further and complete details concerning the transitional periods and derogations from excise duty for each country and energy product, go through these links to consult the Council Directives 2003/96/EC, 2004/74/EC and 2004/75/EC ([links](#) → [go to page 3](#)).

- CZ: As from 2009 operators who release petrol for consumption have to ensure that the released quantity of petrol contains 3,5 % of biofuel on the annual basis . On the low percentage blends of biofuels any excise duty exemption is granted. In the case of bioethanol comprising of not less than 70 % and not more than 85 % of the denatured ethyl alcohol reimbursement of excise duty is granted at the level of the ethyl alcohol proportion in the mineral oil. High percentage blends with ethyl alcohol produced from biomass and 2<sup>nd</sup> generation biofuels are exempted from excise duty within pilot projects for technological development if intended for use as propellant.
- FR: Taxis: reduced rate: refund of the difference between the regional rate and the reduced rate (35,90 €/ 1000 l)  
 FR: Since 2005, operators who release motor fuels (i.e., premium-grade petrol, automotive diesel fuel, bioethanol) for consumption are held to meet specific biofuel admixture requirements defined by law, failing which they are liable to an additional tax.  
 The admixture proportion, expressed in terms of energy content, required to earn exemption from the tax rises each year. (2010 : 7%). The tax rate decreases in proportion to the volume of biofuels that operators blend into the motor fuels released for consumption.
- IE: Substitute fuels, including biofuel, used as auto-fuel in substitute for petrol are taxed at the petrol rate.  
 Fuel substitutes: Full (qualified and conditional) relief for Bioethanol used in approved projects – effective from November 2006.
- LT: The excise duty exemption shall apply to petrol with substances of biological origin in such cases:  
 -when the percentage of biological origin substances is not less than 30 percentage, the excise duty rate is reduced by the percentage in proportion to the percentage of additives of biological origin in the product;  
 - when the percentage of biological origin substances is less than 30 percentage, the excise duty rate is reduced by the percentage in proportion to the percentage of additives of biological origin in the product and only for the part that exceeds the compulsory blending of additives of biological origin .
- UK: VAT rate of 17,50% - non domestic use. Domestic use for deliveries of less than 2300 litres - VAT rate of 5%, except biofuels which are rated 17,50%.

values in EUR at  
1/10/2009

# Unleaded Petrol

Situation as at 1 July 2010



Excise Duty Rate

Minimum excise duty: 359 EUR per 1000 litres

|  |                   | Gas oil  |           |       |  |           |        |  |          |        |  |         |        |
|--|-------------------|--|-----------|-------|--|-----------|--------|--|----------|--------|--|---------|--------|
|  |                   | Propellant   |           |       | Industrial/Commercial use (Art.8, except for agriculture)    |           |        | Heating – Business use                                       |          |        | Heating – Non business use                                   |         |        |
|  |                   | CN 2710 1941 to 2710 1949                                    |           |       | CN 2710 1941 to 2710 1949                                    |           |        | CN 2710 1941 to 2710 1949                                    |          |        | CN 2710 1941 to 2710 1949                                    |         |        |
| Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC) |                   | 330 EUR per 1000 litres<br>(Annex I of Directive 2003/96/EC) |           |       | 21 EUR per 1000 litres.<br>(Annex I of Directive 2003/96/EC) |           |        | 21 EUR per 1000 litres.<br>(Annex I of Directive 2003/96/EC) |          |        | 21 EUR per 1000 litres.<br>(Annex I of Directive 2003/96/EC) |         |        |
| MS   | National Currency | Excise duty  |           | VAT   | Excise duty  |           | VAT    | Excise duty  |          | VAT    | Excise duty  |         | VAT    |
|  |                   | NatCurr  | EUR       | %     | NatCurr  | EUR       | %      | NatCurr  | EUR      | %      | NatCurr  | EUR     | %      |
| BE   | EUR               | >10 mg/kg*   | 407,8947  | 21,00 | >10*   | 21,00     | 21,00  | >10*   | 18,4854  | 21,00  | >10*   | 18,4854 | 21,00  |
|  |                   | <=10 mg/kg* norm   | 392,8947  | 21,00 | <=10*  | 21,00     | 21,00  | <=10*  | 17,1022  | 21,00  | <=10*  | 17,1022 | 21,00  |
| BG   | BGN               |  | *600,00   | 20,00 |  | 600,00    | 20,00  | **50,00  | **25,56  | 20,00  | **50,00  | **25,56 | 20,00  |
| CZ   | CZK               |  | *10950,00 | 20,00 |  | 10950,00  | 20,00  | **10950,00   | **430,76 | 20,00  | 10950,00   | 430,76  | 20,00  |
| DK   | DKK               |  | 2875,00   | 25,00 |  | 2875,00   | 25,00  |  | 329,62   | 25,00  | 2454,00  | 329,62  | 25,00  |
| DE   | EUR               | >10 mg/kg*   | 485,70    | 19,00 |  |           |        | >50*   | 59,99    | 19,00  | >50*   | 76,35   | 19,00  |
|  |                   | <=10 mg/kg*  | 470,40    | 19,00 |  |           |        | <=50*  | 44,99    | 19,00  | <=50*  | 61,35   | 19,00  |
| EE   | EEK               |  | 6148,00   | 20,00 |  | 1736,00   | 110,95 | 20,00  | 1736,00  | 110,95 | 20,00  | 1736,00 | 110,95 |
| EL   | EUR               |  | 412,00    | 23,00 |  | *412,00   | 23,00  |  | 412,00   | 23,00  |  | 412,00  | 23,00  |
| ES*  | EUR               |  | *331,00   | 18,00 |  | 84,71     | 18,00  |  | 84,71    | 18,00  |  | 84,71   | 18,00  |
| FR   | EUR               |  | *428,40   | 19,60 |  | 56,60     | 19,60  |  | 56,60    | 19,60  |  | 56,60   | 19,60  |
| IE   | EUR               |  | *449,18   | 21,00 |  | **88,66   | 13,50  |  | **88,66  | 13,50  |  | **88,66 | 13,50  |
| IT   | EUR               |  | 423,00    | 20,00 |  | 126,90    | 20,00  |  | 403,21   | 20,00  |  | 403,21  | 20,00  |
| CY   | EUR               |  | *330,00   | 15,00 |  | **330,00* | 15,00  |  | 124,73   | 15,00  |  | 124,73  | 15,00  |

BE/DE/LU: \*Sulphur content (mg/kg).

BE: See page with *Additional comments* below.

BG: Gas oil used as propellant: transitional period granted for gas oil used as propellant – see Accession Treaty.

\*Biodiesel - zero rate for biodiesel, falling within CN codes 3824 90 99 effective as of 24.11.2009 until 23.11.2011.

Gas oil used as propellant: Reduced rate for gas oil when *biodiesel* with 4% to 5% of volume has been added – BGN 582 (EUR 297,58) effective as of 24.11.2009 until 23.11.2011.

\*\* marked gas oil in accordance with Council Directive 95/60/EC and Commission Decision 2001/574/EC.

CZ: \* diesel blend comprising of not less than 30 % of rapeseed oil methyl ester of the total weight: reduced rate as of 7665 CZK/1000 litres until 30 June 2015.

\*\* marked gas oil in accordance with Council Directive 95/60/EC and Commission Decision 2001/574/EC: reimbursement of excise duty of 404,80 EUR per 1000 litres when it has been duly proved that the gas oil has been used for heating purposes.

DK: Includes CO<sub>2</sub> tax.

EL: Gas oil heating – a winter period has been defined in Greece (from 15 October to 30 April) during which a reduced rate of 21 EUR per 1000 lt is applied. The normal rate of duty is 412 EUR per 1000 lt. A refund of excise duty is applied which amounts to 412 - 21 euros per 1000 lt. Biodiesel is taxed like motor gas oil : 412,00 € per 1000 lt.

Excise duty rates valid as of 3 May 2010. VAT rate valid as of 1st July 2010.

EL: \*Gas oil industrial use – a refund of duty (EUR 125 per 1000 litres) is given to industries that use gas oil in their production activities, after a fiscal control.

ES: \*Zero rate at present (but only until 31/12/2012 the latest) for biodiesel (Art. 16 of Council Directive 2003/96/EC).

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

FR: \*A rate is determined for each region ranging from 428,40 up to 416,90 EUR (in 2008)

IE: \*Includes CO<sub>2</sub> charge of 39,98 EUR per 1000 litres. \*\* Includes CO<sub>2</sub> charge of 41,30 EUR per 1000 litres.

IE: No CO<sub>2</sub> charge applies to biofuel or to the biofuel proportion of a blend.

IE: Until the end of 2010 there is full relief for biofuel in approved projects.

CY: \*as from 17/6/2010.

\*\* A reduced rate of duty (EUR 124,73 per 1000 litres) is applied on gas oil used as motor fuel in stationary motors.

|  |                   | Gas oil  |                     |       |  |                     |       |  |         |       |  |         |       |
|--|-------------------|--|---------------------|-------|--|---------------------|-------|--|---------|-------|--|---------|-------|
|  |                   | Propellant   |                     |       | Industrial/Commercial use (Art.8, except for agriculture)    |                     |       | Heating – Business use                                       |         |       | Heating – Non business use                                   |         |       |
|  |                   | CN 2710 1941 to 2710 1949                                    |                     |       | CN 2710 1941 to 2710 1949                                    |                     |       | CN 2710 1941 to 2710 1949                                    |         |       | CN 2710 1941 to 2710 1949                                    |         |       |
| Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC) |                   | 330 EUR per 1000 litres<br>(Annex I of Directive 2003/96/EC) |                     |       | 21 EUR per 1000 litres.<br>(Annex I of Directive 2003/96/EC) |                     |       | 21 EUR per 1000 litres.<br>(Annex I of Directive 2003/96/EC) |         |       | 21 EUR per 1000 litres.<br>(Annex I of Directive 2003/96/EC) |         |       |
| MS   | National Currency | Excise duty  |                     | VAT % | Excise duty  |                     | VAT % | Excise duty  |         | VAT % | Excise duty  |         | VAT % |
|  |                   | NatCurr  | EUR                 |       | NatCurr  | EUR                 |       | NatCurr  | EUR     |       | NatCurr  | EUR     |       |
| LV   | LVL               | *234,00  | *330,37             | 21,00 | 40,00  | 56,47               | 21,00 | 40,00  | 56,47   | 21,00 | 40,00  | 56,47   | 21,00 |
| LT   | LTL               | *947,00  | *274,27             | 21,00 | **15,00  | **21,18             | 21,00 | **15,00  | **21,18 | 21,00 | **15,00  | **21,18 | 21,00 |
| LU   | EUR               | >10 mg/kg  | *313,3548           | 15,00 | *947,00  | *274,27             | 21,00 | 73,00  | 21,14   | 21,00 | 73,00  | 21,14   | 21,00 |
|  |                   | <=10 mg/kg   | *310,0000           |       |  | 21,00               | 15,00 | **RDC  | **0     | 12,00 | **RDC  | **0     | 12,00 |
| HU   | HUF               | 97350,00   | 360,21              | 25,00 | 97350,00   | 360,21              | 25,00 | 97350,00   | 360,21  | 25,00 | 97350,00   | 360,21  | 25,00 |
| MT   | EUR               |  | *352,40             | 18,00 |  | *352,40             | 18,00 |  | 352,40  | 18,00 |  | 96,79   | 18,00 |
|  |                   |  |                     |       | m <sub>61,00</sub>   | 142,09              | 18,00 |  |         |       |  |         |       |
|  |                   |  |                     |       | f <sub>0</sub>   | 0                   | 0     |  |         |       |  |         |       |
| NL   | EUR               | <=10 mg/kg*  | 421,07              | 19,00 |  | 253,01              | 19,00 |  | 253,01  | 19,00 |  | 253,01  | 19,00 |
|  |                   | > 10 mg/kg*  | 431,75              | 19,00 |  |                     |       |  |         |       |  |         |       |
| AT   | EUR               | *a)  | 347,00              | 20,00 | *a)  | 347,00              | 20,00 | **a)   | 98,00   | 20,00 | **a)   | 98,00   | 20,00 |
|  |                   | *b)  | 375,00              | 20,00 | *b)  | 375,00              | 20,00 | **b)   | 128,00  | 20,00 | **b)   | 128,00  | 20,00 |
| PL   | PLN               | *1281,99 <sup>1</sup>  | 302,00 <sup>1</sup> | 22,00 | *1281,99 <sup>1</sup>  | 302,00 <sup>1</sup> | 22,00 | 232,00   | 54,65   | 22,00 | 232,00   | 54,65   | 22,00 |

LV: \*Gas oil propellant: Reduced rate for gas oil when *biofuel (rapeseed oil)* has been added – fuel with 5% to 30% biofuel = LVL 223 (EUR 314,84); fuel with minimum 30% biofuel = LVL 164 (EUR 231,54) and fuel that is completely made up from rape seed oil = LVL 0.

\*\*If the biofuel at least 5% has been added.

LT \*See article 1 of Directive 2004/74/EC.

LU: See Council Directive 2003/96/EC.

LU: \*included climate changing tax of EUR 25 per 1000 litres (since 1.1.2008)

LU: \*\*Gas oil heating – (RDC = *Redevance de contrôle*) - a monitoring charge of EUR 10 per 1000 litres (Article 9.2 of Directive 2003/96/EC) – see *additional comments* below.

MT: (m) Maritime commercial activities (harbour cruises, tugging activities, bunkering operations, inland navigation between Malta and Gozo by vessels of a tonnage of less than 3,500 Tons, dredging operations, conveyance of goods and passengers between shore and ocean going vessels and sea-farming activities and navigation for commercial purposes within Maltese Territorial Waters).

MT: (f) Fishing purposes as laid down by the Ministry of Agriculture and Fisheries., and when supplied to foreign based private pleasure sea craft for outbound voyages , and electric power generation.

To exercise sufficient control and to avoid fraudulent practices when supplied to locally based private pleasure sea craft for outbound voyages excise duty/Vat is paid in full and partial refund is given when sufficient proof is given that such sea craft have touched a foreign land.

MT: Gas Oil supplied with partial or full duty exemption is fiscally marked in accordance with Council Directive 95/60/EC and Commission Decision 2001/574/EC.

MT: \*See Council Directive 2004/74/EC.

NL : \*Sulphur content (mg/kg).

AT \*a) - with a minimum biofuel content of 66 l and sulphur content <=10 mg/kg, \*b) – otherwise;

From 1 July 2008: \*\*a) marked gas oil with sulphur content <=10 mg/kg; \*\*b) marked gas oil with sulphur content > 10 mg/kg.

refund of duty for gas oil used for agricultural purposes, refund of duty for gas oil used for the carriage of goods and passengers by rail and refund of duty for gas oil used in combined heat and power generation (difference between standard tax rate and reduced rate for marked gas oil)

PL: Propellant – includes fuel tax.

PL: \*See Council Directive 2004/74/EC.

PL: Exemption from excise duty for bio-components intended for production of blended fuels, which meet quality requirements; reduced rate for gas oil containing bio-components on the level 0,25 EUR per each litre of bio-components added to that gas oil, which meet quality requirements; for bio-components used as pure biofuels which meet quality requirements on the level of 2,36 EUR/ 1000 l.

|  |                   | Gas oil  |          |       |                 |  |          |                 |          |  |                 |         |  |       |  |
|--|-------------------|--|----------|-------|-----------------|--|----------|-----------------|----------|--|-----------------|---------|--|-------|--|
|  |                   | Propellant   |          |       |                 | Industrial/Commercial use (Art.8, except for agriculture)    |          |                 |          | Heating – Business use                                       |                 |         | Heating – Non business use                                   |       |  |
|  |                   | CN 2710 1941 to 2710 1949                                    |          |       |                 | CN 2710 1941 to 2710 1949                                    |          |                 |          | CN 2710 1941 to 2710 1949                                    |                 |         | CN 2710 1941 to 2710 1949                                    |       |  |
| Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC) |                   | 330 EUR per 1000 litres<br>(Annex I of Directive 2003/96/EC) |          |       |                 | 21 EUR per 1000 litres.<br>(Annex I of Directive 2003/96/EC) |          |                 |          | 21 EUR per 1000 litres.<br>(Annex I of Directive 2003/96/EC) |                 |         | 21 EUR per 1000 litres.<br>(Annex I of Directive 2003/96/EC) |       |  |
| MS   | National Currency | Excise duty NatCurr  |          | VAT % | Excise duty EUR |  | VAT %    | Excise duty EUR |          | VAT %  | Excise duty EUR |         | VAT %  |       |  |
| PT   | EUR               |  | 364,41   | 21,00 | agricult.       | 77,51  | 13,00    |                 | 176,18   | 13,00  |                 | 176,18  | 13,00  |       |  |
| RO   | RON               | *1251,68   | *293,215 | 24,00 |                 | 1251,68  | *293,215 | 24,00           | 1251,68  | **293,215  | 24,00           | 1251,68 | **293,215  | 24,00 |  |
| *SI  | EUR               |  | 427,00   | 20,00 |                 | 213,50   | 20,00    |                 | *117,90  | 20,00  |                 | *117,90 | 20,00  |       |  |
| SK   | EUR               |  | *368,00  | 19,00 |                 | 225,71   | 19,00    |                 | 225,71   | 19,00  |                 | 225,71  | 19,00  |       |  |
| FI   | EUR               | norm   | 390,50   | 23,00 |                 | 87,00  | 23,00    |                 | 87,00    | 23,00  |                 | 87,00   | 23,00  |       |  |
|  |                   | low sulphur  | 364,00   | 23,00 |                 |  |          |                 |          |  |                 |         |  |       |  |
| SE   | SEK               | Class 1  | 4335,00  | 25,00 |                 | *632,73  | 62,10    | 25,00           | **632,73 | 62,10  | 25,00           | 3804,00 | 373,34   | 25,00 |  |
|  |                   | Class 2  | 4597,00  | 25,00 |                 |  |          |                 |          |  |                 |         |  |       |  |
|  |                   | Class 3  | 4735,00  | 25,00 |                 |  |          |                 |          |  |                 |         |  |       |  |
| UK   | GBP               |  | *571,90  | 17,50 |                 | **109,90   | 120,65   | 17,50           | 109,90   | 120,65   | 17,50           | 109,90  | 120,65   | 17,50 |  |

PT: Since 1/1/2003 agricultural gas oil has it's own tax rate.

PT: Reimbursement of EUR 280,00 per 1000 litres of excise duty levied on biodiesel substitute of Road Diesel.

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

RO: \*The energy products used as motor fuel are exempted from the payment of excise duties when they are produced in totality from biomass. When the energy products used as motor fuel contain minimum 4% in volume products obtained from biomass, a reduced excise duty is applied.

\*\*The energy products used as heating fuel are exempted from the payment of excise duties when they are produced in totality from biomass. When the energy products used as heating fuel contain minimum 4% in volume products obtained from biomass, a reduced excise duty is applied.

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

\*SI: Shows the situation as on 1<sup>st</sup> July 2010. For gas oil for heating purposes the situation includes CO<sub>2</sub>-tax in the amount of 32,50 € per 1000 litres.

Excise duty on bio fuels is 0 €. For energy products to which bio fuels has been added or products falling within the specified CN codes, the beneficiary shall have the right to the refund of paid excise duty or to the exemption from payment of the excise duty in proportion to the share of the added product, however not more than 5%. Bio fuel that can be added up in auto motive gas oil is biodiesel falling within CN code 3824 9091.

SK: The Slovak legislation doesn't distinguish the tax rate for commercial use and non commercial use.

SK: Gas oil ind./comm.: fiscal marked gas oil in accordance with Council Directive 95/60/EC and Commission Decision 2001/574/EC.

SK: \*rate valid as of 1st February 2010 (up to 31/1/2010 : 481,31 € per 1000l).

FI: Includes CO<sub>2</sub>-tax and strategic stockpile fee.

FI: Biofuel for purposes set out in Articles 8 and 9 in Council Directive 2003/96/EC is exempt.

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

SE: Includes CO<sub>2</sub>-tax.

SE: Environmental classes.

SE: \*Gas oil used in stationary motors by industry in the manufacturing process. A general, higher, tax rate of SEK 3804,00 (EUR 373,34) per m<sup>3</sup> applies to gas oil used in stationary motors used by other commercial enterprises as well as to gas oil used for other purposes listed in Article 8.2.

SE: \*\*For taxation of gas oil for heating purposes in the manufacturing process in industry outside the Emission Trading Scheme as well as agriculture, horticulture, pisciculture, forestry. For the manufacturing process in industry within the Emission Trading Scheme, the tax rate amount to SEK 451,95 (EUR 44,36) per m<sup>3</sup>. Gas oil used for heating purposes by other consumers in the business sector amount to the same rates as apply to non-business use.

SE: The sulphur tax on peat, coal, petroleum coke and other solid or gaseous products is set at SEK 30 (EUR 2,94) per kg of sulphur in the fuel. The sulphur tax on liquid fuels – such as diesel oils, heating gas oils and heavy fuel oils is SEK 27 (EUR 2,65) per m3 of oil for each tenth of a per cent by weight of the sulphur content. However, oil products with a sulphur content of a maximum of 0,05 per cent by weight is exempted from tax. Since all motor fuels have a sulphur content below 0,05 per cent the sulphur tax on motor fuels is zero. When measures are taken to reduce emissions the tax can be repaid by SEK 30 (EUR 2,94) per kg of reduced emission.

UK: \* Marked gas oil rate: GBP 109,90 (EUR 120,67).

\*\* If industrial /commercial use relates to tied oils, the rate is NIL.

UK: VAT rate of 17,50% - non domestic use. Domestic use for deliveries of less than 2300 litres – VAT rate of 5%.

| Per 1000 litres   |                   | Gas oil – reduced rates applied in specific sectors                        |         |       |   |        |       |  |        |       |
|---|-------------------|--|---------|-------|---|--------|-------|--|--------|-------|
|   |                   | CN 2710 1941 to 2710 1949  |         |       |   |        |       |  |        |       |
| Reduced tax rates applied according to Directive 2003/96/EC |                   | Reduced rate when used as motor fuel for agricultural purposes (Art. 8(2)) |         |       | Special tax rate according to Art.15(3) agriculture, horticulture, pisciculture, forestry |        |       | Reduced rate applied for railways Art. 15(1) (e) |        |       |
| MS  | National Currency | Excise duty  |         | VAT   | Excise duty   |        | VAT   | Excise duty                                      |        | VAT   |
|   |                   | Nat Curr   | EUR     | %     | Nat Curr  | EUR    | %     | Nat Curr   | EUR    | %     |
| BE  | EUR               | Exemption  | 0       |       | Exemption   | 0      |       | Exemption  | 0      |       |
| BG  | BGN               |  | n.a.    |       |   | n.a.   |       |  | n.a.   |       |
| CZ  | CZK               | *10950,00  | 430,76  | 20,00 |   |        |       |  |        |       |
| DK  | DKK               | 410,00   | 55,07   | 25,00 | 296,11*   | 39,77  | 25,00 | 410,00   | 55,07  | 25,00 |
| DE  | EUR               |  | n.a.    |       |   | 255,60 | 19,00 |  | n.a.   |       |
| EE  | EEK               | 1736,00  | 110,95  | 20,00 | 1736,00   | 110,95 | 20,00 | 1736,00  | 110,95 | 20,00 |
| EL  | EUR               |  | *412,00 | 23,00 |   | n.a.   |       |  | n.a.   |       |
| ES  | EUR               |  | 78,71   | 18,00 | *Reimbursement  |        | 18,00 | **Exemption                                      |        | 18,00 |
| FR  | EUR               |  |         |       |   |        |       |  |        |       |

CZ: \*reimbursement of 60 % of excise duty levied on diesel and diesel blend up to 5 % of FAME and 85 % of excise duty levied on diesel blend comprising of not less than 30 % of rapeseed oil methyl ester of the total weight.

DK: **Only CO2-tax.**

\* CO2-tax is reduced to 13/18 due to considerations of energy intensive process.

EE: Estonia applies a common reduced excise rate when gas oils are used for:

- agricultural purposes;
- fixed engines;
- heating and the production of heat or electric power;
- machinery or motor vehicles which are prohibited to use on public roads and which are used in mining, forestry or construction work;
- railways;
- shipping traffic, including in commercial fishing, except in non-commercial recreational shipping.

EL: \*The normal rate is 412 euros (valid as of 3 May 2010). A refund of excise duty is applied which amounts to 412 - 21 euros per 1000 lt.

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

ES: \*A reimbursement has been established for gas oil used for agricultural purposes (Art. 15.3 of Council Dir. 2003/96/EC)

\*\* An exemption applies to fuels used in railways (Art. 15.1.e) of Council Dir. 2003/96/EC).

ES: Zero rate at present (but only until 31/12/2012 the latest) for biodiesel (Art. 16 of Council Dir. 2003/96/EC).

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

| Per 1000 litres   |                   | Gas oil – reduced rates applied in specific sectors                        |         |       |   |          |       |  |         |       |  |
|---|-------------------|--|---------|-------|---|----------|-------|--|---------|-------|--|
|   |                   | CN 2710 1941 to 2710 1949  |         |       |   |          |       |  |         |       |  |
| Reduced tax rates applied according to Directive 2003/96/EC |                   | Reduced rate when used as motor fuel for agricultural purposes (Art. 8(2)) |         |       | Special tax rate according to Art.15(3) agriculture, horticulture, pisciculture, forestry |          |       | Reduced rate applied for railways Art. 15(1) (e) |         |       |  |
| MS  | National Currency | Excise duty  |         | VAT   | Excise duty   |          | VAT   | Excise duty                                      |         | VAT   |  |
|   |                   | Nat Curr   | EUR     | %     | Nat Curr  | EUR      | %     | Nat Curr   | EUR     | %     |  |
| IE  | EUR               |  | 88,66   | 13,50 |   | *43,60   | 13,50 |  | 88,66   | 13,50 |  |
| IT  | EUR               |  | n.a.    |       |   | 93,06    | 20,00 |  | 126,90  | 20,00 |  |
| CY  | EUR               |  | *124,73 | 15,00 |   | **0      | 15,00 |  | n.a.    |       |  |
| LV  | LVL               | -  | -       |       | *0  | *0       | 21,00 | -  | -       |       |  |
| LT  | LTL               |  | n.a.    |       | *0  | *0       | 21,00 |  | n.a.    |       |  |
| LU  | EUR               | Exemption  | 0       | 15,00 | Exemption   | 0        | 15,00 | Exemption  | 0       | 15,00 |  |
| HU  | HUF               | -  | -       |       | *   | 19470,00 | 25,00 | **   | 0       | 25,00 |  |
| MT  | EUR               |  |         |       |   |          |       |  |         |       |  |
| NL  | EUR               |  | *253,01 | 19,00 |   | *253,01  | 19,00 |  | *253,01 | 19,00 |  |

IE: \* Use in horticultural production / mushroom cultivation

CY: \* In stationary motors.

\*\* Gas oil used as motor fuel in certain machineries in agricultural, horticultural or piscicultural works and in forestry, is exempted from excise duty.

LV: \*Gas oil used for the cultivation of utilized agricultural areas, taking into account limitation – 100 litres per accounting year (from 1<sup>st</sup> July till 30 June) for each hectare, is exempted from excise duty. This system replaces the duty refund system from 1<sup>st</sup> July 2010.

LT \* Gas oil used for agricultural horticultural, piscicultural purposes. The appliance of this exemption is limited (i.e. it is determined the maximum amount of exempted from excise duty gas oil that can be used for these indicated purposes).

HU: \* Via tax refund: refund of the difference between the normal rate and the reduced rate.

\*\*Exemption via tax refund.

NL: \* Same rate as for industrial/commercial use and heating.

| Per 1000 litres   |                   | Gas oil – reduced rates applied in specific sectors                        |         |       |   |         |       |  |        |       |
|---|-------------------|--|---------|-------|---|---------|-------|--|--------|-------|
|   |                   | CN 2710 1941 to 2710 1949  |         |       |   |         |       |  |        |       |
| Reduced tax rates applied according to Directive 2003/96/EC |                   | Reduced rate when used as motor fuel for agricultural purposes (Art. 8(2)) |         |       | Special tax rate according to Art.15(3) agriculture, horticulture, pisciculture, forestry |         |       | Reduced rate applied for railways Art. 15(1) (e) |        |       |
| MS  | National Currency | Excise duty  |         | VAT   | Excise duty   |         | VAT   | Excise duty                                      |        |       |
|   |                   | Nat Curr   | EUR     | %     | Nat Curr  | EUR     | %     | Nat Curr   | EUR    | %     |
| AT  | EUR               |  | *)      | 20,00 |   | -       | -     |  | **)    | 20,00 |
| PL  | PLN               | -  | -       | -     | -   | -       | -     | -  | -      | -     |
| PT  | EUR               |  | 77,51   | 13,00 |   | 77,51   | 13,00 |  | 77,51  | 13,00 |
| RO  | RON               | 89,64  | *21,00  | 24,00 | -   | -       | 24,00 | -  | -      | 24,00 |
| *SI   | EUR               |  | 128,10  | 20,00 |   | n.a.    | 20,00 |  | 213,50 | 20,00 |
| SK  | EUR               |  | 225,71  | 19,00 |   | -       | 19,00 |  | 225,71 | 19,00 |
| FI  | EUR               |  | 87,00   | 23,00 |   | 28,50   | 23,00 |  | 87,00  | 23,00 |
| SE  | SEK               | 1954,70  | 191,85  | 25,00 | *632,73   | *62,10  | 25,00 | 0,00   | 0,00   | 25,00 |
| UK  | GBP               | *109,90  | *120,65 | 17,50 | *109,90   | *120,65 | 17,50 | n.a.   | n.a.   | 17,50 |

AT: \*) Refund of excise duty for gas oil used as a motor fuel for agricultural and forestry purposes; refund of 0,249 EUR/l (difference between standard tax rate and reduced rate for marked gas oil)

\*\*) Refund of excise duty for gas oil used for the carriage of goods and passengers by rail (refund of 0,249 EUR/l (difference between standard tax rate and reduced rate for marked gas oil).

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

RO: \*)The support representing the difference between the standard excise duty and the reduced excise duty is granted to the farmers through reimbursement.

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

\*SI: Beneficiary is entitled to refund the amount of 70% of the excise duty for propellant for agriculture purposes and forestry.

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

SE: \* Gas oil used for other purposes than as a propellant by agriculture, horticulture, pisciculture, forestry (=same reduced rate that applies for such use by industry in the manufacturing process, that is the business rate based on Article 5).

UK: \*Usage must relate to tasks as defined in the UK's *Memorandum of Agreement on the use of agricultural vehicles on the public road*.

| Per 1000 litres   |                   | Gas oil – reduced rates applied in specific sectors |      |     |                                      |       |     |
|---|-------------------|---|------|-----|--------------------------------------|-------|-----|
|   |                   | CN 2710 1941 to 2710 1949                           |      |     |                                      |       |     |
| Reduced tax rates applied according to Directive 2003/96/EC |                   | Reduced rate applied for busses Art. 5              |      |     | Commercial diesel tax rate Art. 7(2) |       |     |
| MS  | National Currency | Excise duty   |      | VAT | Excise duty                          |       | VAT |
|   |                   | Nat Curr  | EUR  | %   | Nat Curr                             | EUR   | %   |
| BE  | EUR               |   | n.a. |     | 330,00                               | 21,00 |     |
| BG  | BGN               |   | n.a. |     | n.a.                                 |       |     |
| CZ  | CZK               | -   | -    |     | -                                    | -     |     |
| DK  | DKK               | -   | -    | -   | -                                    | -     | -   |
| DE  | EUR               |   | n.a. |     | n.a.                                 |       |     |
| EE  | EEK               |   | n.a. |     | n.a.                                 |       |     |
| EL  | EUR               |   | n.a. |     | n.a.                                 |       |     |
| ES  | EUR               |   |      |     | 302,00                               | 18,00 |     |
| FR  | EUR               |   |      |     |                                      |       |     |

| Per 1000 litres   |                   | Gas oil – reduced rates applied in specific sectors |            |       |                                      |       |
|---|-------------------|---|------------|-------|--------------------------------------|-------|
|   |                   | CN 2710 1941 to 2710 1949                           |            |       |                                      |       |
| Reduced tax rates applied according to Directive 2003/96/EC |                   | Reduced rate applied for busses Art. 5              |            |       | Commercial diesel tax rate Art. 7(2) |       |
| MS  | National Currency | Excise duty   |            | VAT   | Excise duty                          |       |
|   |                   | Nat Curr  | EUR        |       | Nat Curr                             | EUR   |
| IE  | EUR               |   | n.a.       |       | n.a.                                 |       |
| IT  | EUR               |   | *403,21391 | 20,00 | **403,21391                          | 20,00 |
| CY  | EUR               |   | n.a.       |       | n.a.                                 |       |
| LV  | LVL               | -   | -          |       | -                                    | -     |
| LT  | LTL               |   | n.a.       |       | n.a.                                 |       |
| LU  | EUR               |   | n.a.       |       | n.a.                                 |       |
| HU  | HUF               | -   | -          |       | -                                    | -     |
| MT  | EUR               |   |            |       |                                      |       |
| NL  | EUR               |   | n.a.       |       | n.a.                                 |       |

IT: \*reduced rates applied for: a) taxis: € 330,00 for 1000 l.  
 b) ambulances: € 330,00 for 1000 l.  
 c) armed forces: gas oil used as fuel: € 330,00 for 1000 l.  
 gas oil heating use: € 21,00 for 1000 l.

\*\* national level of taxation in force on 1 January 2003.

| Per 1000 litres   |                   | Gas oil – reduced rates applied in specific sectors |      |       |                                      |        |       |
|---|-------------------|---|------|-------|--------------------------------------|--------|-------|
|   |                   | CN 2710 1941 to 2710 1949                           |      |       |                                      |        |       |
| Reduced tax rates applied according to Directive 2003/96/EC |                   | Reduced rate applied for busses Art. 5              |      |       | Commercial diesel tax rate Art. 7(2) |        |       |
| MS  | National Currency | Excise duty   |      | VAT   | Excise duty                          |        | VAT   |
|   |                   | Nat Curr  | EUR  | %     | Nat Curr                             | EUR    | %     |
| AT  | EUR               |   | -    | -     |                                      | -      | -     |
| PL  | PLN               | -   | -    | -     | -                                    | -      | -     |
| PT  | EUR               |   | n.a. |       |                                      | n.a.   |       |
| RO  | RON               | -   | -    | 24,00 | -                                    | -      | 24,00 |
| SI  | EUR               |   | n.a. |       |                                      | 330,00 | 20,00 |
| SK  | EUR               |   | -    | 19,00 |                                      | -      | 19,00 |
| FI  | EUR               |   | -    | -     |                                      | -      | -     |
| SE  | SEK               |   | n.a. | 25,00 |                                      | n.a.   | 25,00 |
| UK  | GBP               |   | n.a. | 17,50 |                                      | n.a.   | 17,50 |

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

\*SI: The situation shows the minimum excise duty adopted by the Council (Dir. 2003/96/EC), as on 1st July 2010, in Slovenia minimum level of possible refund for gas oil used as propellant for Commercial diesel according to this provision.

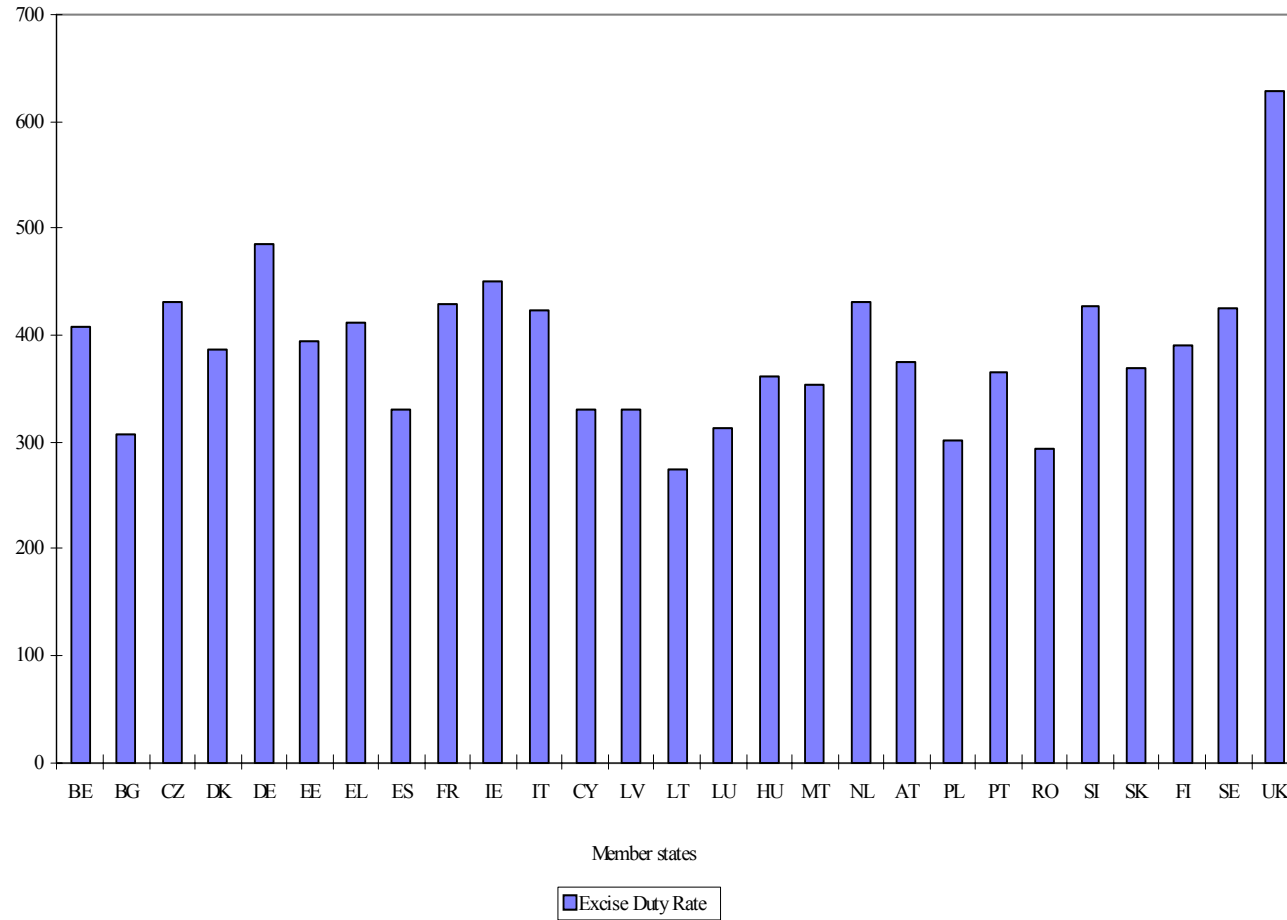
▼ **IMPORTANT AND GENERAL REMARK** ▼ → For further and complete details concerning the transitional periods and derogations from excise duty for each country and energy product, go through these links to consult the Council Directives 2003/96/EC, 2004/74/EC and 2004/75/EC ([links](#) → [go to page 3](#)).

- BE: ≤ 10 mg/kg\* norm: the normal tariff  
 ≤ 10 mg/kg\* bio: tariff to be used for gas oil, mixed with a fixed percentage of FAME, produced by authorized production units 373,2500 EUR).
- BE: Gas oil industrial/commercial use (articles 8, 11 and 17 of Directive 2003/96/EC):  
 An *energy-intensive* business with an environmental objectives agreement or arrangement: excise duty EUR 0 (all gas oils).  
 A business with an environmental objectives agreement or arrangement: excise duty EUR 10,5 (all gas oils).
- BE: Gas oil heating – business use (articles 11 and 17 of Directive 2003/96/EC):  
 An *energy-intensive* business with an environmental objectives agreement or arrangement: excise duty EUR 0 (all gas oils).  
 A business with an environmental objectives agreement or arrangement: excise duty EUR 9,2427 (> 10 mg/kg) or 8,5511 (≤ 10 mg/kg).
- CZ: As from 2009 operators who release gas oil for consumption have to ensure that the released quantity of gas oil contains 4,5 % of biofuel on the annual basis .In the case of the low percentage blends of biofuels any excise duty exemption is granted. There are exemptions in force on FAME under CN code 3824 9099, PVO under 1507 and 1518 intended for use as motor fuel and liquified biogas under CN code 2711 19 intended for use as motor fuel. Exemption is also granted on 2<sup>nd</sup> generation biofuels intended for use as motor fuel in the field of pilot projects for technological development.
- DK: Denmark has four categories of gas oil used as propellant: “normal”, “light”, “low sulphur” and “sulphur free”. The “low sulphur” gas oil is a new quality with max. 50 ppm sulphur while sulphur free contains max. 10 ppm sulphur. The total tax consists of a *mineral oils tax* and a *CO<sub>2</sub>-tax*.
- FR/IT: National measures concerning diesel (Gas Oil “propellant”) used by commercial vehicles exist in FR (refund of the difference between the regional rate and the reduced rate (39,19 €/ 1000 l ) and IT.  
 FR: Taxis: reduced rate: refund of the difference between the regional rate and the reduced rate (30,20 €/ 1000 l)  
 FR: Since 2005, operators who release motor fuels (i.e., premium-grade petrol, automotive diesel fuel, bioethanol) for consumption are held to meet specific biofuel admixture requirements defined by law, failing which they are liable to an additional tax.  
 The admixture proportion, expressed in terms of energy content, required to earn exemption from the tax rises each year. (2010: 7%). The tax rate decreases in proportion to the volume of biofuels that operators blend into the motor fuels released for consumption.
- FR: In 2009, reduced rate when used for agriculture purpose from January 1<sup>st</sup> to December 31. refund of 5 €/hl
- IE: Substitute fuels, including biofuel, used as auto-fuel in substitute for diesel are taxed at the diesel rate.  
 IE: Fuel substitutes: Full (qualified and conditional) relief for Biodiesel and Pure Plant Oil used in approved projects – effective from November 2006.
- CY: Full relief from excise duty, effective from 19/10/2007, on biofuel used for transport. In the case of biofuels blended in mineral oil derivatives, excise duty is charged at reduced rate depending on the percentage by volume of the contained biofuels in the said products.
- LT: The excise duty exemption shall apply to gas oil with substances of biological origin in such cases:  
 -when the percentage of biological origin substances is not less than 30 percentage, the excise duty rate is reduced by the percentage in proportion to the percentage of additives of biological origin in the product;  
 - when the percentage of biological origin substances is less than 30 percentage, the excise duty rate is reduced by the percentage in proportion to the percentage of additives of biological origin in the product and only for the part that exceeds the compulsory blending of additives of biological origin .
- LU: Monitoring charge (RDC): Member States which on 1 January 2003 were authorised to apply a monitoring charge for heating gas oil, may continue to apply a reduced of EUR 10 per 1000 litres for that product (Article 9.2 of Directive 2003/96/EC).

**Gas Oil**  
(propellant)

Situation as at 1 July 2010

Values in EUR at 1/10/2009



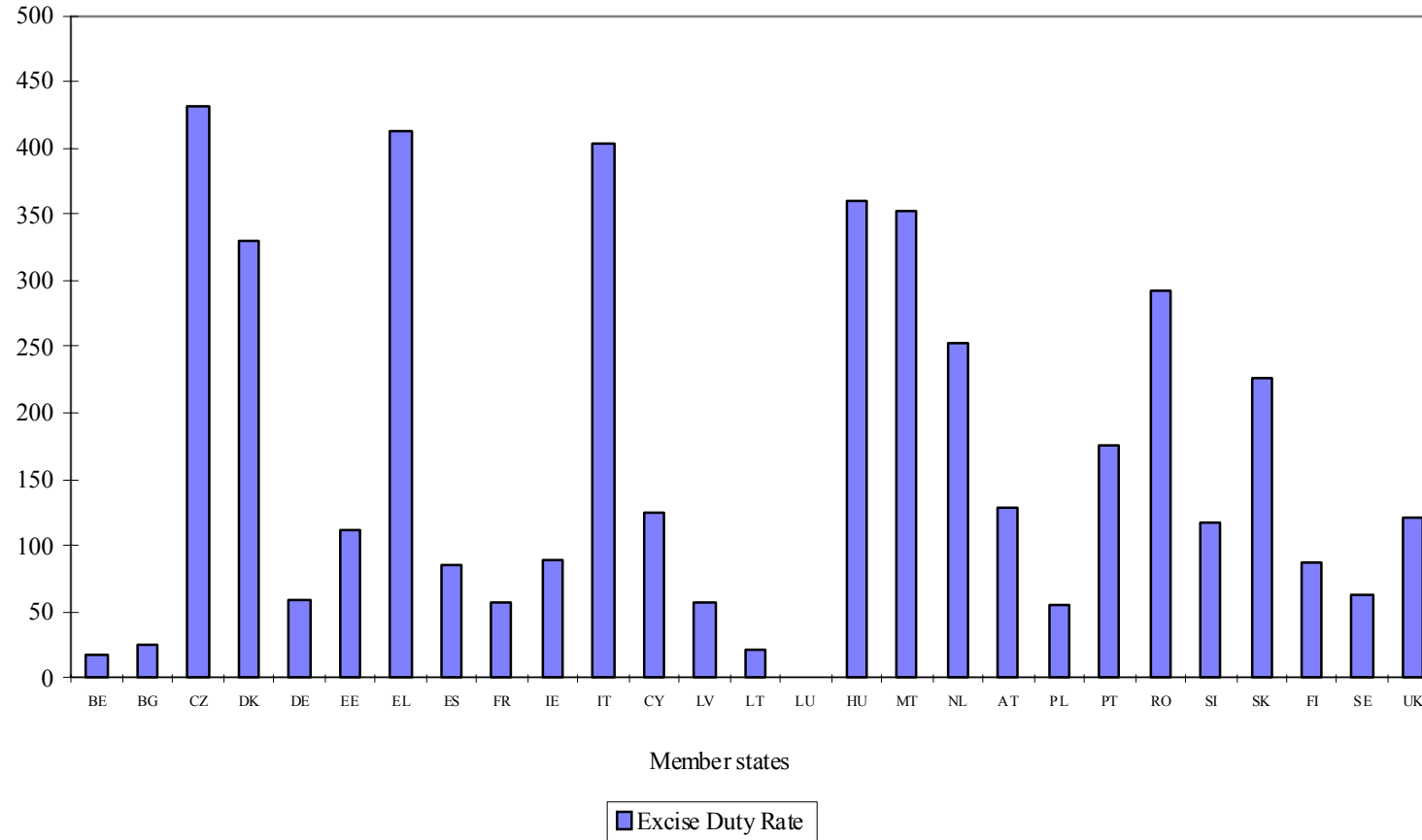
Minimum excise duty: 330 EUR per 1000 litres

# Gas Oil

(heating "business use")

Situation as at 1 July 2010

values in EUR at 1/10/2009



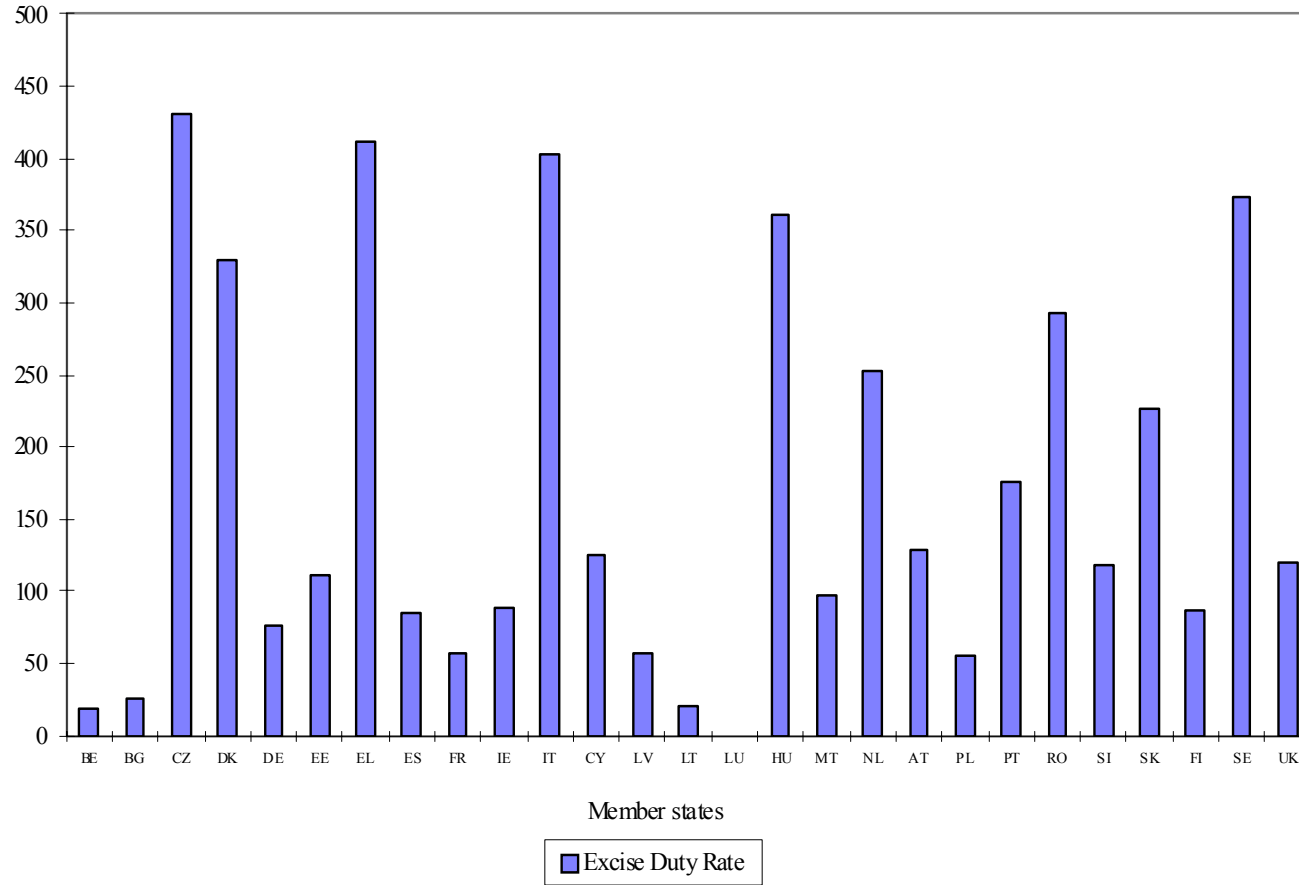
Minimum excise duty: 21 EUR per 1000 litres

# Gas Oil

(heating "non-business use")

Situation as at 1 July 2010

values in EUR at 1/10/2009



Minimum excise duty: 21 EUR per 1000 litres

|  |          | Kerosene   |          |       |   |           |       |  |         |       |  |         |       |
|--|----------|--|----------|-------|---|-----------|-------|--|---------|-------|--|---------|-------|
|  |          | Propellant use   |          |       | Industrial/Commercial use (Art.8, except for agriculture)     |           |       | Heating business use   |         |       | Heating non-business use                                     |         |       |
|  |          | CN 2710 1921, CN 2710 1925                                     |          |       | CN 2710 1921, CN 2710 1925                                    |           |       | CN 2710 1921, CN 2710 1925                                   |         |       | CN 2710 1921, CN 2710 1925                                   |         |       |
| Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC) |          | 330 EUR per 1000 litres.<br>(Annex I of Directive 2003/96/EEC) |          |       | 21 EUR per 1000 litres.<br>(Annex I of Directive 2003/96/EEC) |           |       | 0 EUR per 1000 litres.<br>(Annex I of Directive 2003/96/EEC) |         |       | 0 EUR per 1000 litres.<br>(Annex I of Directive 2003/96/EEC) |         |       |
| MS   | Nat Curr | Excise duty  |          | VAT % | Excise duty   |           | VAT % | Excise duty  |         | VAT % | Excise duty  |         | VAT % |
|  |          | NatCurr  | EUR      |       | NatCurr   | EUR       |       | NatCurr  | EUR     |       | NatCurr  | EUR     |       |
| BE   | EUR      |  | 580,4427 | 21,00 |   | 21,00     | 21,00 |  | 17,9475 | 21,00 |  | 17,9475 | 21,00 |
| BG   | BGN      | 600,00   | 306,78   | 20,00 | 600,00  | 306,78    | 20,00 | *50,00   | *25,56  | 20,00 | *50,00   | *25,56  | 20,00 |
| CZ   | CZK      | 10950,00   | 430,76   | 20,00 | 10950,00  | 430,76    | 20,00 | 10950,00   | 430,76  | 20,00 | 10950,00   | 430,76  | 20,00 |
| DK   | DKK      | 3168,00  | 425,53   | 25,00 | 3168,00   | 425,53    | 25,00 | 2454,00  | 329,62  | 25,00 | 2454,00  | 329,62  | 25,00 |
| DE   | EUR      |  | 654,50   | 19,00 |   | 654,50    | 19,00 |  | 654,50  | 19,00 |  | 654,50  | 19,00 |
| EE   | EEK      | 5165,00  | 330,10   | 20,00 | 5165,00   | 330,10    | 20,00 | 5165,00  | 330,10  | 20,00 | 5165,00  | 330,10  | 20,00 |
| EL   | EUR      |  | 440,00   | 23,00 |   | 440,00    | 23,00 |  | 440,00  | 23,00 |  | 440,00  | 23,00 |
| ES   | EUR      |  | 315,79   | 18,00 |   | 315,79    | 18,00 |  | 78,71   | 18,00 |  | 78,71   | 18,00 |
| FR   | EUR      |  | 416,90   | 19,60 |   | 25,40     | 19,60 |  | 56,60   | 19,60 |  | 56,60   | 19,60 |
| IE   | EUR      |  | 449,18   | 21,00 |   | *         | 13,50 |  | 38,02   | 13,50 |  | 38,02   | 13,50 |
| IT   | EUR      |  | 337,49   | 20,00 |   | 101,25    | 20,00 |  | 337,49  | 20,00 |  | 337,49  | 20,00 |
| CY   | EUR      |  | *330,00  | 15,00 |   | **330,00* | 15,00 |  | 124,73  | 15,00 |  | 124,73  | 15,00 |
| LV   | LVL      | 234,00   | 330,37   | 21,00 | 40,00   | 56,47     | 21,00 | 40,00  | 56,47   | 21,00 | 40,00  | 56,47   | 21,00 |
| LT   | LTL      | 1140,00  | 330,17   | 21,00 | 1140,00   | 330,17    | 21,00 | 1140,00  | 330,17  | 21,00 | 1140,00  | 330,17  | 21,00 |
| LU   | EUR      |  | 330,00   | 15,00 |   | 21,00     | 15,00 |  | RDC*    | 15,00 |  | RDC*    | 15,00 |

BE: Kerosene industrial/commercial use (articles 8.2, 11 and 17 of Directive 2003/96/EC): an *energy-intensive* business with an environmental objectives agreement or arrangement (excise duty EUR 0).

A business with an environmental objectives agreement or arrangement (excise duty EUR 10,5).

BE: Kerosene heating business use (articles 11 and 17 of Directive 2003/96/EC): an *energy-intensive* business with an environmental objectives agreement or arrangement (excise duty EUR 0).

A business with an environmental objectives agreement or arrangement (excise duty EUR 8,9738).

BG: Transitional period granted for kerosene used as propellant – see Accession Treaty.

\*Kerosene for heating purposes - in force as of 1.01.2009.

DK: Includes CO<sub>2</sub>-tax.

EL: Kerosene heating: A winter period has been defined in Greece (from 15 October to 30 April) during which a reduced rate of 21 EUR per 1000 lt is applied. The normal rate of duty is 440 EUR per 1000 lt.

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

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

IE: Includes CO<sub>2</sub> charge.

\*IE: Not used as a motor fuel, other than air navigation. Private pleasure flying charged at “propellant” rate.

CY: \*as from 17/6/2010 .

\*\* A reduced rate of duty (euro 124,73 per 1000 litres) is applied on kerosene used as motor fuel in stationary motors.

LV: \*If the biofuel at least 5% has been added.

LU: \*Kerosene heating – RDC (*Redevance de contrôle*) – a monitoring charge of EUR 10 per 1000 litres as of 1<sup>st</sup> of February 2008 (Article 9.2 of Directive 2003/96/EC) – see *additional comments/section “gas oil” above*.

|  |          | Kerosene   |         |       |   |        |       |  |         |        |  |              |         |        |
|--|----------|--|---------|-------|---|--------|-------|--|---------|--------|--|--------------|---------|--------|
|  |          | Propellant use   |         |       | Industrial/Commercial use (Art.8, except for agriculture)     |        |       | Heating business use   |         |        | Heating non-business use                                     |              |         |        |
|  |          | CN 2710 1921, CN 2710 1925                                     |         |       | CN 2710 1921, CN 2710 1925                                    |        |       | CN 2710 1921, CN 2710 1925                                   |         |        | CN 2710 1921, CN 2710 1925                                   |              |         |        |
| Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC) |          | 330 EUR per 1000 litres.<br>(Annex I of Directive 2003/96/EEC) |         |       | 21 EUR per 1000 litres.<br>(Annex I of Directive 2003/96/EEC) |        |       | 0 EUR per 1000 litres.<br>(Annex I of Directive 2003/96/EEC) |         |        | 0 EUR per 1000 litres.<br>(Annex I of Directive 2003/96/EEC) |              |         |        |
| MS   | Nat Curr | Excise duty  |         | VAT % | Excise duty   |        | VAT % | Excise duty  |         | VAT %  | Excise duty  |              | VAT %   |        |
|  |          | NatCurr  | EUR     |       | NatCurr   | EUR    |       | NatCurr  | EUR     |        | NatCurr  | EUR          |         |        |
| HU   | HUF      | 124200,00  | 459,56  | 25,00 | 124200,00   | 459,56 | 25,00 | 124200,00  | 459,56  | 25,00  | 124200,00  | 459,56       | 25,00   |        |
| MT   | EUR      |  | *352,40 | 18,00 |   | 352,40 | 18,00 |  | 352,40  | 18,00  |  | 352,40       | 18,00   |        |
|  |          |  |         |       | a31,00  | 72,21  | 18,00 |  |         |        |  |              |         |        |
|  |          |  |         |       | P0  | 0      | 18,00 |  |         |        |  |              |         |        |
| NL   | EUR      | <=10 mg/kg*  | 421,07  | 19,00 |   | 253,01 | 19,00 |  | 253,01  | 19,00  |  | 253,01       | 19,00   |        |
|  |          | > 10 mg/kg*  | 431,75  |       |   |        |       |  |         |        |  |              |         |        |
| AT   | EUR      |  | 355,00  | 20,00 |   | 355,00 | 20,00 |  | 355,00  | 20,00  |  | 355,00       | 20,00   |        |
| PL   | PLN      | CN 2710 1925   | 1822,00 | 22,00 | 1822,00   | 429,21 | 22,00 | CN 2710 1925   | 1822,00 | 429,21 | 22,00  | CN 2710 1925 | 1822,00 | 429,21 |
|  |          | *CN 2710 1921  | 1401,00 | 22,00 |   |        |       | CN 2710 1921   | 232,00  | 54,65  | 22,00  | CN 2710 1921 | 232,00  | 54,65  |
| PT   | EUR      |  | 308,04  | 21,00 |   | 308,04 | 21,00 |  | 110,64  | 13,00  |  | 110,64       | 13,00   |        |
| RO   | RON      |  | 1604,68 | 24,00 | 1604,68   | 375,91 | 24,00 |  | 1604,68 | 375,91 | 24,00  | 1604,68      | *375,91 |        |
| SI   | EUR      |  | 330,00  | 20,00 |   | 165,00 | 20,00 |  | 21,00   | 20,00  |  | 21,00        | 20,00   |        |
| SK   | EUR      |  | 481,31  | 19,00 |   | 481,31 | 19,00 |  | 481,31  | 19,00  |  | 481,31       | 19,00   |        |
| FI   | EUR      |  | 390,50  | 23,00 |   | 390,50 | 23,00 |  | 390,50  | 23,00  |  | 390,50       | 23,00   |        |
| SE   | SEK      | Class 1  | 4335,00 | 25,00 | *623,73   | 62,10  | 25,00 | **623,73   | 62,10   | 25,00  |  | 3804,00      | 373,34  |        |
|  |          | Class 2  | 4597,00 | 25,00 |   |        |       |  |         |        |  |              |         |        |
|  |          | Class 3  | 4735,00 | 25,00 |   |        |       |  |         |        |  |              |         |        |
| UK   | GBP      |  | 571,90  | 17,50 | *109,90   | 120,65 | 17,50 |  | 0       | 0      | 17,50  | 0            | 0       |        |

MT: <sup>(a)</sup>Air navigation between Malta and Gozo / for testing and maintenance of aircraft engines.

<sup>(p)</sup>When supplied to private pleasure aircraft for use on outbound voyages.

MT: \*See Council Directive 2004/74/EC.

NL: \* Sulphur content (mg/kg)

NL: For aviation (inland flights only) an excise duty is applicable of € 220,45.

PL: \* CN 2710 1921 total exemption from excise

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

RO: \* The Kerosene used as fuel by natural persons is not subject to excise duty. The regime is applying from 1<sup>st</sup> of January 2004. (Directive 2003/96/EC – Art. 9(1)).

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

FI: Includes CO<sub>2</sub>-tax and strategic stockpile fee.

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

SE: Includes CO<sub>2</sub>-tax.

SE: \*Kerosene used in stationary motors by industry in the manufacturing process. A general, higher, tax rate of SEK 3804,00 (EUR 373,34) per m<sup>3</sup> applies to kerosene used in stationary motors used by other commercial enterprises as well as to kerosene used for other purposes listed in Article 8.2.

SE: \*\*For taxation of kerosene for heating purposes in the manufacturing process in industry outside the Emission Trading Scheme as well as agriculture, horticulture, pisciculture, forestry. For the manufacturing process in industry within the Emission Trading Scheme, the tax rate amount to SEK 451,95 (EUR 44,36) per m<sup>3</sup>. Kerosene used for heating purposes by other consumers in the business sector amount to the same rate as apply to non-business use.

UK: VAT rate of 17,50% - non domestic use. Domestic use for deliveries of less than 2 300 litres - VAT rate of 5%. No duty is charged on marked kerosene used for heating.

UK: \*If industrial /commercial use **relates to tied oils**, the **rate is NIL**; **otherwise** GBP 109,90 (EUR 120,65) for **off-road motor fuel/engine use**.

| Per 1000 litres   |                   | Kerosene – reduced rates applied in specific sectors                       |        |       |   |       |       |
|---|-------------------|--|--------|-------|---|-------|-------|
|   |                   | CN 2710 1921, CN 2710 1925   |        |       |   |       |       |
| Reduced tax rates applied according to Directive 2003/96/EC |                   | Reduced rate when used as motor fuel for agricultural purposes (Art. 8(2)) |        |       | Special tax rate according to Art.15(3) agriculture, horticulture, pisciculture, forestry |       |       |
| MS  | National Currency | Excise duty  |        |       | Excise duty   |       |       |
|   |                   | Nat Curr   | EUR    | VAT % | Nat Curr  | EUR   | VAT % |
| BE  | EUR               | Exemption  | 0      |       | Exemption   | 0     |       |
| BG  | BGN               |  | n.a.   |       |   | n.a.  |       |
| CZ  | CZK               | *10950   | 430,76 | 20,00 |   |       |       |
| DK  | DKK               | 410,00   | 55,07  | 25,00 | 296,11*   | 39,77 | 25,00 |
| DE  | EUR               |  | n.a.   |       |   | n.a.  |       |
| EE  | EEK               |  | n.a.   |       |   | n.a.  |       |
| EL  | EUR               |  | n.a.   |       |   | n.a.  |       |
| ES  | EUR               |  |        |       |   |       |       |
| FR  | EUR               |  |        |       |   |       |       |

BG: Kerosene, used for agricultural purposes, applied by means of refund of the difference between the standard and the reduced rate when proved that kerosene has been used for agricultural purposes.

CZ: \*reimbursement of 60 % of excise duty levied on kerosene and kerosene blend up to 5 % of FAME and 85 % of excise duty levied on kerosene blend comprising of not less than 30 % of rapeseed methyl ester of the total weight. Both products CN 2710 19 21 and 25 are exempted from excise duty according to Art. 14 (1) b).

DK: **Only CO2-tax.**

\* CO2-tax is reduced to 13/18 due to considerations of energy intensive process.

...Kerosene

Situation as at 1 July 2010

| Per 1000 litres   |                   | Kerosene – reduced rates applied in specific sectors                       |         |       |   |         |       |
|---|-------------------|--|---------|-------|---|---------|-------|
|   |                   | CN 2710 1921, CN 2710 1925   |         |       |   |         |       |
| Reduced tax rates applied according to Directive 2003/96/EC |                   | Reduced rate when used as motor fuel for agricultural purposes (Art. 8(2)) |         |       | Special tax rate according to Art.15(3) agriculture, horticulture, pisciculture, forestry |         |       |
| MS  | National Currency | Excise duty  |         | VAT   | Excise duty   |         | VAT   |
|   |                   | Nat Curr   | EUR     |       | Nat Curr  | EUR     |       |
| IE  | EUR               |  | n.a.    |       |   | n.a.    |       |
| IT  | EUR               |  | n.a.    |       |   | n.a.    |       |
| CY  | EUR               |  | *124,73 | 15,00 |   | **0     | 15,00 |
| LV  | LVL               | -  | -       |       | -   | -       |       |
| LT  | LTL               |  | n.a.    |       |   | n.a.    |       |
| LU  | EUR               | Exemption  | 0       | 15,00 | Exemption   | 0       | 15,00 |
| HU  | HUF               | -  | -       |       | -   | -       |       |
| MT  | EUR               |  |         |       |   |         |       |
| NL  | EUR               |  | *253,01 |       |   | *253,01 |       |

CY: \*In stationary motors.

\*\* Kerosene used as motor fuel in certain machineries in agricultural, horticultural or piscicultural works and in forestry, is exempted from excise duty.

NL: \* Same rate as for industrial/commercial use and heating.

...**Kerosene**

Situation as at 1 July 2010

| Per 1000 litres   |                   | <b>Kerosene – reduced rates applied in specific sectors</b>                |        |       |   |        |       |
|---|-------------------|--|--------|-------|---|--------|-------|
|   |                   | CN 2710 1921, CN 2710 1925   |        |       |   |        |       |
| Reduced tax rates applied according to Directive 2003/96/EC |                   | Reduced rate when used as motor fuel for agricultural purposes (Art. 8(2)) |        |       | Special tax rate according to Art.15(3) agriculture, horticulture, pisciculture, forestry |        |       |
| MS  | National Currency | Excise duty  |        |       | Excise duty   |        |       |
|   |                   | Nat Curr   | EUR    | VAT % | Nat Curr  | EUR    | VAT % |
| AT  | EUR               |  | -      | -     |   | -      | -     |
| PL  | PLN               | -  | -      | -     | -   | -      | -     |
| PT  | EUR               |  | n.a.   |       |   | n.a.   |       |
| RO  | RON               | -  | -      | 24,00 | -   | -      | 24,00 |
| SI  | EUR               |  | n.a.   |       |   | n.a.   |       |
| SK  | EUR               |  | -      | 19,00 |   | -      | 19,00 |
| FI  | EUR               |  | -      | -     |   | -      | -     |
| SE  | SEK               | 1954,70  | 191,85 | 25,00 | *632,73   | *62,10 | 25,00 |
| UK  | GBP               | 109,90   | 120,65 | 17,50 | 109,90  | 120,65 | 17,50 |

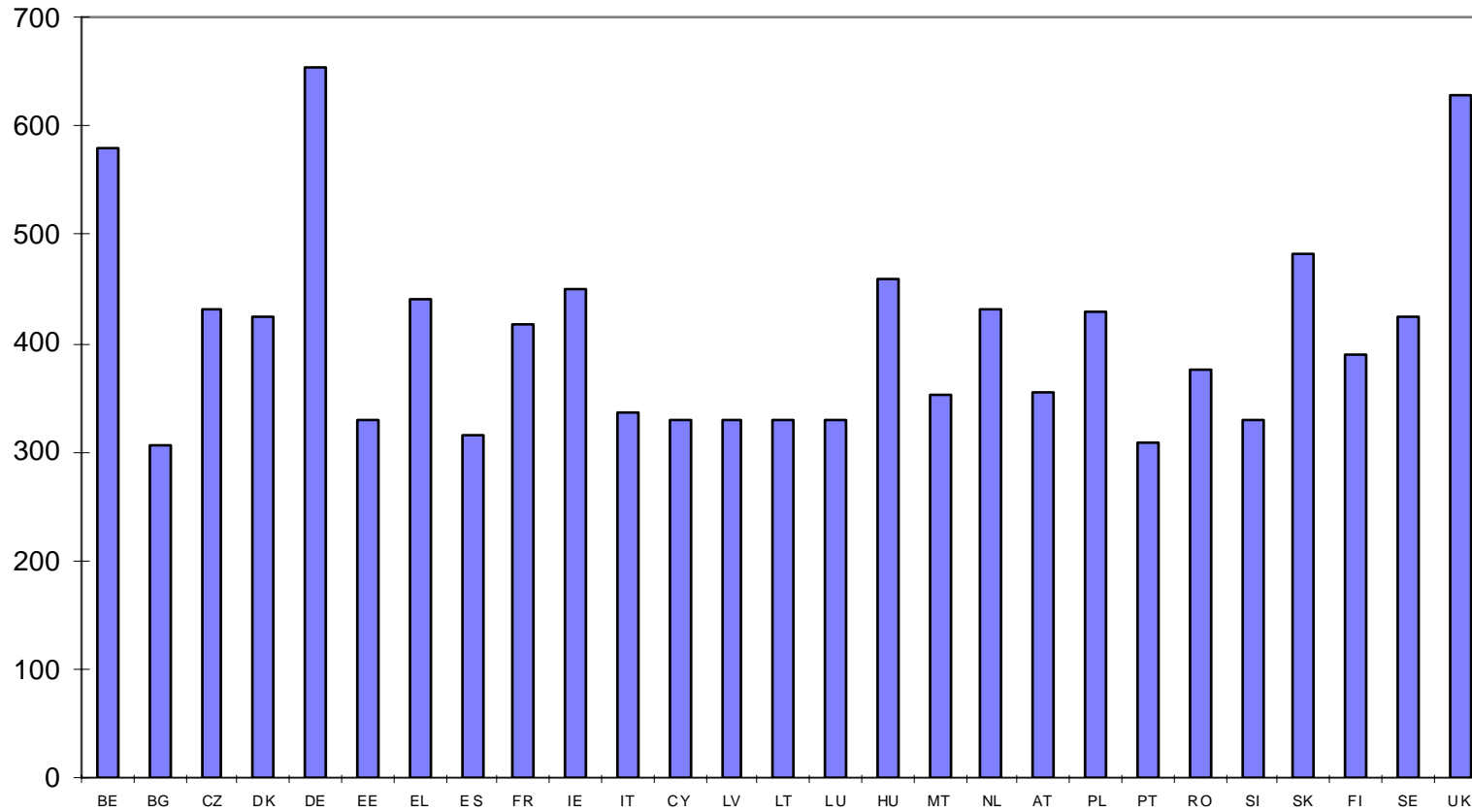
RO: VAT rate valid as of 1<sup>st</sup> July 2010.

SE: \*Kerosene used for other purposes than as a propellant by agriculture, horticulture, pisciculture, forestry (=same reduced rate that applies for such use by industry in the manufacturing process, that is the business rate based on Article 5).

Kerosene  
"propellant"

values in EUR at  
1/10/2009

Situation as at 1 July 2010



Member states

Excise Duty Rate

Minimum excise duty: 330 EUR per 1000 litres

**Heavy fuel oil...**

Situation as at 1 July 2010

| Heavy fuel oil  |                   |   |                   |                              |   |                    |       |
|---|-------------------|---|-------------------|------------------------------|---|--------------------|-------|
| Heating business use  |                   |   |                   | Heating non-business use     |   |                    |       |
| CN 2710 1961 to CN 2710 1969  |                   |   |                   | CN 2710 1961 to CN 2710 1969 |   |                    |       |
| Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EEC) |                   | 15 EUR per 1000 kg<br>(Annex I of Directive 2003/96/EC) |                   |                              | 15 EUR per 1000 kg<br>(Annex I of Directive 2003/96/EC) |                    |       |
| MS  | National Currency | Excise duty   |                   | VAT %                        | Excise duty   |                    | VAT % |
|   |                   | NatCurr   | EUR               |                              | NatCurr   | EUR                |       |
| BE  | EUR               |   | 15,00             | 21,00                        |   | 15,00              | 21,00 |
| BG  | BGN               | 50,00   | 25,56             | 20,00                        | 50,00   | 25,56              | 20,00 |
| CZ  | CZK               | 472,00  | 18,57             | 20,00                        | 472,00  | 18,57              | 20,00 |
| DK  | DKK               | 2823,00   | 379,19            | 25,00                        | 2823,00   | 379,19             | 25,00 |
| DE  | EUR               |   | 25,00             | 19,00                        |   | 25,00              | 19,00 |
| EE  | EEK               | 235,00  | 15,02             | 20,00                        | 235,00  | 15,02              | 20,00 |
| EL  | EUR               |   | 19,00             | 23,00                        |   | 19,00              | 23,00 |
| ES  | EUR               |   | 15,00             | 18,00                        |   | *15,00             | 18,00 |
| FR  | EUR               |   | 18,50             | 19,60                        |   | 18,50              | 19,60 |
| IE  | EUR               |   | 60,73             | 13,50                        |   | 60,73              | 13,50 |
| IT  | EUR               |   | *63,75<br>**31,39 | 20,00                        |   | *128,27<br>**64,24 | 20,00 |
| CY  | EUR               |   | 15,00             | 15,00                        |   | 15,00              | 15,00 |
| LV  | LVL               | 11,00   | 15,53             | 21,00                        | 11,00   | 15,53              | 21,00 |
| LT  | LTL               | 52,00   | 15,06             | 21,00                        | 52,00   | 15,06              | 21,00 |
| LU  | EUR               |   | 15,00             | 15,00                        |   | 15,00              | 15,00 |

BE: The distinction between *business* and *non-business* use is made for all heavy fuel oils (and not only for heating). (Articles 5, 11 and 17 of Directive 2003/96/EC).  
Heavy fuel oil *business use*

\*: energy-intensive business with an environmental objectives agreement or arrangement (excise duty EUR 0).

\* business with an environmental objectives agreement or arrangement (excise duty EUR 7,50).

\* for production electricity (excise duty EUR 15).

DK: Includes CO<sub>2</sub>-tax.

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

ES: \*See Council Directive 2003/96/EC.

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

FR: In 2009, reduced rate when used for agriculture purpose from January 1<sup>st</sup> to December 31. refund of 1,665 €/hl

IE: Includes CO<sub>2</sub> charge.

IT \* With a sulphur content >1%

\*\* With a sulphur content <1%.

| Heavy fuel oil  |                   |   |        |                              |   |        |       |
|---|-------------------|---|--------|------------------------------|---|--------|-------|
| Heating business use  |                   |   |        | Heating non-business use     |   |        |       |
| CN 2710 1961 to CN 2710 1969  |                   |   |        | CN 2710 1961 to CN 2710 1969 |   |        |       |
| Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EEC) |                   | 15 EUR per 1000 kg<br>(Annex I of Directive 2003/96/EC) |        |                              | 15 EUR per 1000 kg<br>(Annex I of Directive 2003/96/EC) |        |       |
| MS  | National Currency | Excise duty   |        | VAT %                        | Excise duty   |        | VAT % |
|   |                   | NatCurr   | EUR    |                              | NatCurr   | EUR    |       |
| HU  | HUF               | *4425,00  | 16,37  | 25,00                        | *4425,00  | 16,37  | 25,00 |
|   |                   | **40000,00  | 148,01 | 25,00                        | **40000,00  | 148,01 | 25,00 |
|   |                   | 116000,00   | 429,22 | 25,00                        | 116000,00   | 429,22 | 25,00 |
| MT  | EUR               | *15,02  | 18,00  | 18,00                        | *15,02  | 18,00  | 18,00 |
|   |                   | <sup>e</sup> 0  | 0      | 18,00                        |   |        |       |
| NL  | EUR               |   | 33,69  | 19,00                        |   | 33,69  | 19,00 |
| AT  | EUR               |   | 60,00  | 20,00                        |   | 60,00  | 20,00 |
| PL  | PLN               | *64,00  | 15,08  | 22,00                        | *64,00  | 15,08  | 22,00 |
| PT  | EUR               |   | 15,30  | 13,00                        |   | 15,30  | 13,00 |
| RO  | RON               | 64,03   | 15,00  | 24,00                        | 64,03   | 15,00  | 24,00 |
| *SI   | EUR               |   | 55,02  | 20,00                        |   | 55,02  | 20,00 |
| SK  | EUR               |   | 26,55  | 19,00                        |   | 26,55  | 19,00 |
| FI  | EUR               |   | 67,00  | 23,00                        |   | 67,00  | 23,00 |
| SE  | SEK               | *666,03   | 65,37  | 25,00                        | 4004,21   | 392,99 | 25,00 |
| UK  | GBP               | 106,96  | 117,43 | 17,50                        | 106,96  | 117,43 | 5,00  |

HU: \*Oil under CN code 2710 19 61 - with a sulphur content <=1 % and a viscosity above 4,5mm2/s at 40° C - **and** in respect of distillation testing, the quantity of the portion distilled up to a temperature of 250° C does not exceed 25% **and** the quantity of the portion distilled up to a temperature of 350° C does not exceed 80% **and** the density is above 860 kg/ m3 at 15° C (in other cases the amount of duty is HUF 116000,00).

HU: \*\*Oil under CN code 2710 19 63, 2710 19 65 and 2710 19 69 – with a sulphur content >1% and a viscosity above 4,5mm2/s at 40° C **and** in respect of distillation testing, the quantity of the portion distilled up to a temperature of 250° C does not exceed 25% **and** the quantity of the portion distilled up to a temperature of 350° C does not exceed 80% **and** the density is above 860 kg/ m3 at 15° C (in other cases the amount of duty is HUF 116000,00).

MT: \*See Council Directive 2004/74/EC.

MT: <sup>e</sup>)When used for electric power generation.

PL: \*See Council Directive 2004/74/EC.

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

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

\*SI: Presented total amount includes CO<sub>2</sub>-tax in the amount of 40 € per 1000 kg.

SK: The Slovak legislation doesn't distinguish the tax rate for *commercial use* and *non commercial use*.

FI: Includes CO<sub>2</sub>-tax and strategic stockpile fee.

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

SE: Includes CO<sub>2</sub>-tax.

SE: \*For taxation of heavy fuel oil for heating purposes in the manufacturing process in industry outside the Emission Trading Scheme as well as agriculture, horticulture, pisciculture, forestry. For the manufacturing process in industry within the Emission Trading Scheme, the tax rate amount to SEK 475,74 (EUR 46,69) per 1000 kg. Heavy fuel oil used for heating purposes by other consumers in the business sector amount to the same rate as apply to non-business use.

SE: The national tax rates are based on volume.

UK: VAT rate of 17,50% - non domestic use. Domestic use for deliveries of less than 2 300 litres - VAT rate of 5%.

...**Heavy fuel oil**

Situation as at 1 July 2010

| Per 1000 kg   |                   | Heavy Fuel Oil – reduced rates applied in specific sectors                                   |        |       |
|---|-------------------|--|--------|-------|
| Reduced tax rates applied according to Directive 2003/96/EC |                   | Special tax rate according to Art.15(3)<br>agriculture, horticulture, pisciculture, forestry |        |       |
| MS  | National Currency | Excise duty  |        | VAT   |
|   |                   | Nat Curr   | EUR    | %     |
| BE  | EUR               | Exemption  | 0      |       |
| BG  | BGN               |  | n.a.   |       |
| CZ  | CZK               | -  | -      |       |
| DK  | DKK               | 356,06   | 47,83  | 25,00 |
| DE  | EUR               |  | n.a.   |       |
| EE  | EEK               |  | n.a.   |       |
| EL  | EUR               |  | n.a.   |       |
| ES  | EUR               |  |        |       |
| FR  | EUR               |  |        |       |
| IE  | EUR               |  | *43,60 | 13,50 |
| IT  | EUR               |  | n.a.   |       |
| CY  | EUR               |  | n.a.   |       |
| LV  | LVL               | -  | -      |       |
| LT  | LTL               |  | n.a.   |       |

DK: **Only CO2-tax.**

\* CO2-tax is reduced to 13/18 due to considerations of energy intensive process.

IE \* Use in horticultural production / mushroom cultivation

*...Heavy fuel oil*

*Situation as at 1 July 2010*

| Per 1000 kg   |                   | Heavy Fuel Oil – reduced rates applied in specific sectors                                |       |       |
|---|-------------------|---|-------|-------|
| Reduced tax rates applied according to Directive 2003/96/EC |                   | Special tax rate according to Art.15(3) agriculture, horticulture, pisciculture, forestry |       |       |
| MS  | National Currency | Excise duty   |       | VAT   |
|   |                   | Nat Curr  | EUR   | %     |
| LU  | EUR               | Exemption   | 0     | 15,00 |
| HU  | HUF               | -   | -     |       |
| MT  | EUR               |   |       |       |
| NL  | EUR               |   | n.a.  |       |
| AT  | EUR               |   | -     | -     |
| PL  | PLN               | Exemption   |       | 22,00 |
| PT  | EUR               |   | n.a.  |       |
| RO  | RON               | -   | -     | 24,00 |
| SI  | EUR               |   | n.a.  |       |
| SK  | EUR               |   | -     | 19,00 |
| FI  | EUR               |   | 39,50 | 23,00 |
| SE  | SEK               | *666,03   | 65,37 | 25,00 |
| UK  | GBP               | n.a.  | n.a.  |       |

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

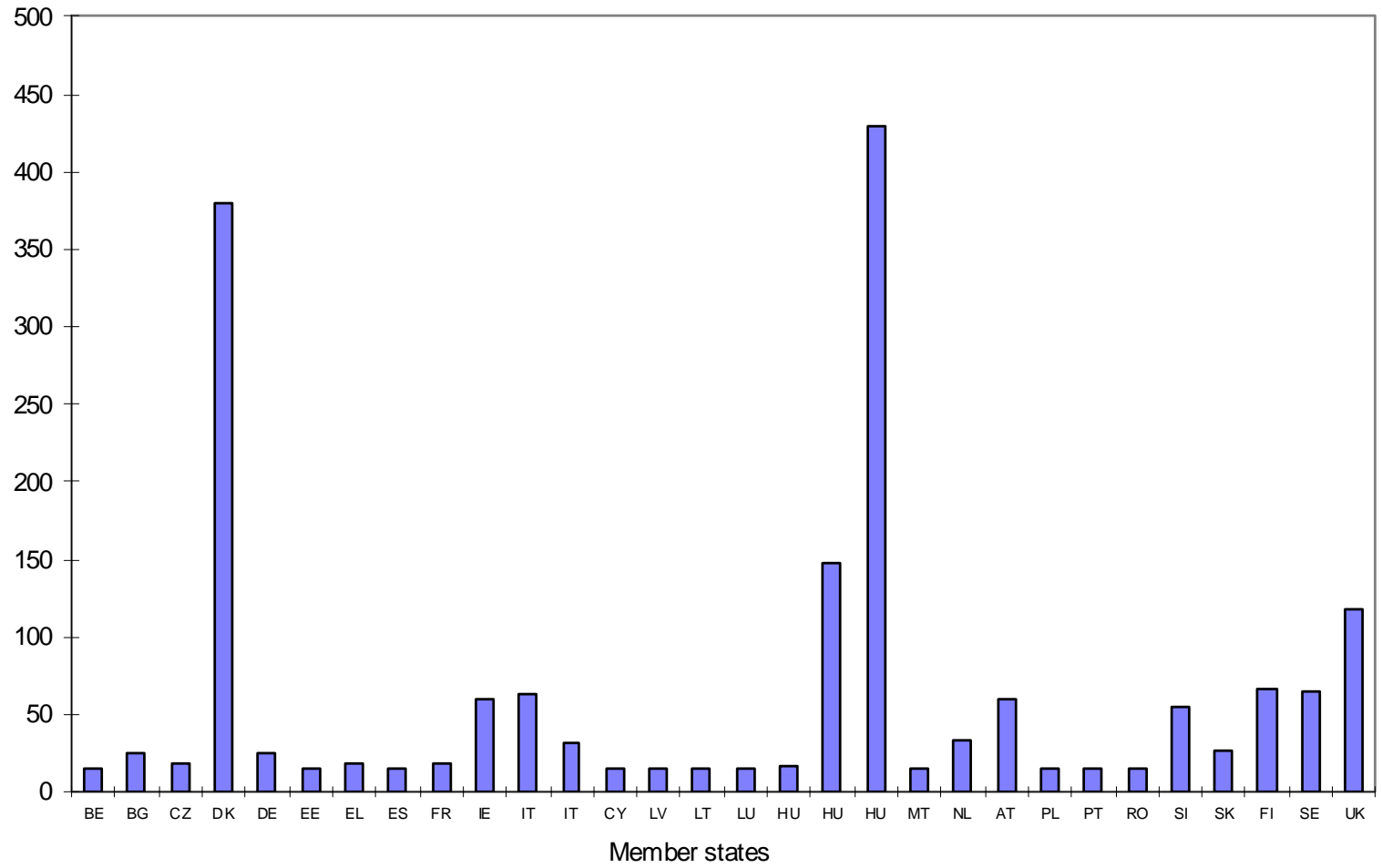
FI: VAT rate valid as of 1<sup>st</sup> July 2010.

SE: \*Heavy fuel oil used for other purposes than as a propellant by agriculture, horticulture, pisciculture, forestry (=same reduced rate that applies for such use by industry in the manufacturing process, that is the business rate based on Article 5).

values in EUR at  
1/10/2009

Heavy fuel oil  
(heating "business use")

Situation as at 1 July 2010



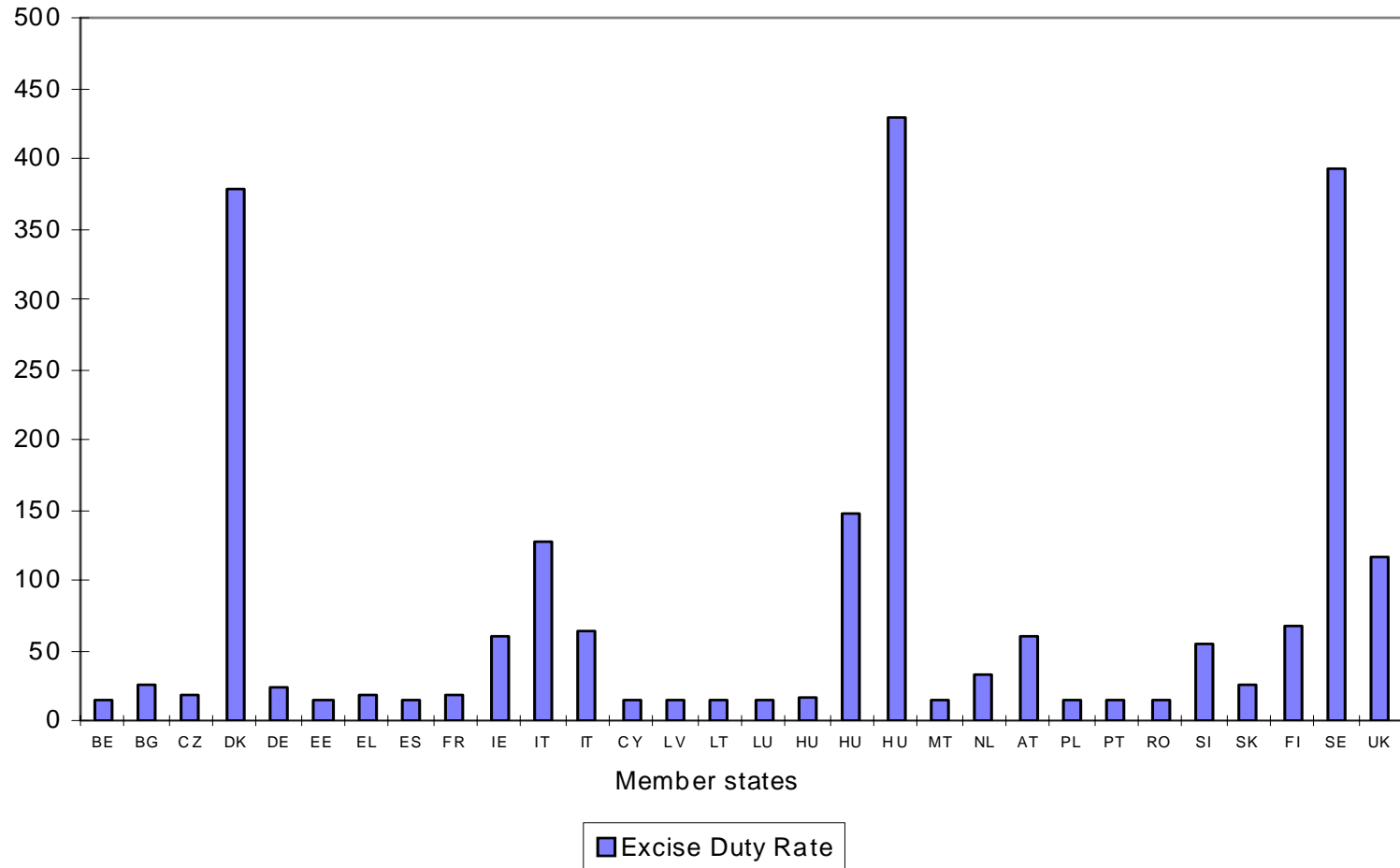
Minimum excise duty: 15 EUR per 1000 kg

Excise Duty Rate

values in EUR at  
1/10/2009

Heavy fuel oil  
(heating "non-business use")

Situation as at 1 July 2010



Minimum excise duty: 15 EUR per 1000 kg

**Liquid Petroleum Gas (LPG)...**

Situation as at 1 July 2010

| Liquid Petroleum Gas                                     |          |   |                  |   |             |  |       |                      |   |       |                          |   |       |
|--|----------|---|------------------|---|-------------|--|-------|----------------------|---|-------|--------------------------|---|-------|
| Propellant use   |          |   |                  | Industrial/Commercial use (Art.8, except for agriculture) |             |  |       | Heating business use |   |       | Heating non-business use |   |       |
| Minimum excise duty adopted by the Council on 27-10-2003 |          | CN 2711 12 11 to CN 2711 19 00, CN 2711 29 00             |                  |   |             | CN 2711 12 11 to CN 2711 19 00                           |       |                      | CN 2711 12 11 to CN 2711 19 00                          |       |                          | CN 2711 12 11 to CN 2711 19 00                          |       |
| (Dir. 2003/96/EEC)                                       |          | 125 EUR per 1000 kg.<br>(Annex I of Directive 2003/96/EC) |                  |   |             | 41 EUR per 1000 kg.<br>(Annex I of Directive 2003/96/EC) |       |                      | 0 EUR per 1000 kg.<br>(Annex I of Directive 2003/96/EC) |       |                          | 0 EUR per 1000 kg.<br>(Annex I of Directive 2003/96/EC) |       |
| MS   | Nat Curr | Excise duty   |                  | VAT %   | Excise duty |  | VAT % | Excise duty          |   | VAT % | Excise duty              |   | VAT % |
|  |          | NatCurr   | EUR              |   | NatCurr     | EUR  |       | NatCurr              | EUR   |       | NatCurr                  | EUR   |       |
| BE   | EUR      |   | 0 <sub>(1)</sub> | 21,00   |             | 41,00 <sub>(2)</sub>                                     | 21,00 | butane               | 17,1047 <sub>(3)</sub>                                  | 21,00 | butane                   | 17,1047   | 21,00 |
|  |          |   |                  |   |             |  |       | propane              | 17,3525   |       | propane                  | 17,3525   |       |
| BG   | BGN      | 340,00  | 173,83           | 20,00   | 340,00      | 173,83   | 20,00 |                      | 0,00  | 20,00 |                          | 0,00  | 20,00 |
| CZ   | CZK      | 3933,00   | 154,72           | 20,00   | 1290,00     | 50,75  | 20,00 |                      | 0   | 20,00 |                          | 0   | 20,00 |
| DK   | DKK      | 3639,00   | 488,79           | 25,00   | 3639,00     | 488,79   | 25,00 |                      | 3102,00   | 25,00 |                          | 3102,00   | 25,00 |
| DE   | EUR      |   | 180,32           | 19,00   |             | 180,32   | 19,00 |                      |   | 19,00 |                          | 60,60   | 19,00 |
| EE   | EEK      | 1960,00   | 125,27           | 20,00   | 1960,00     | 125,27   | 20,00 |                      | n.a.  | 20,00 |                          | n.a.  | 20,00 |
| EL   | EUR      |   | 125,00           | 23,00   |             | 41,00  | 23,00 |                      |   | 23,00 |                          | 13,00   | 23,00 |
| ES   | EUR      |   | 57,47            | 18,00   |             | 57,47  | 18,00 |                      |   | 18,00 |                          | 0   | 18,00 |
| FR   | EUR      |   | *107,60          | 19,60   |             | 46,80  | 19,60 |                      |   | 19,60 |                          | 0   | 19,60 |
| IE   | EUR      |   | 88,23            | 21,00   |             | 24,64  | 13,50 |                      |   | 13,50 |                          | 24,64   | 13,50 |
| IT   | EUR      |   | 227,77           | 20,00   |             | 68,33  | 20,00 |                      |   | 20,00 |                          | 189,94  | 20,00 |
| CY   | EUR      |   | 125,00           | 5,00  |             | 125,00   | 5,00  |                      | 0   | 5,00  |                          | 0   | 5,00  |
| LV   | LVL      | 90,00   | 127,06           | 21,00   | 90,00       | 127,06   | 21,00 |                      | 0   | 21,00 |                          | 0   | 21,00 |
| LT   | LTL      | 1050,00   | 304,10           | 21,00   | 1050,00     | 304,10   | 21,00 |                      | 0   | 21,00 |                          | 0   | 21,00 |
| LU   | EUR      |   | *101,64          | 6,00  |             | *37,1840   | 6,00  |                      |   | 6,00  |                          | 10,00   | 6,00  |

- BE: (1) Exemption based on art. 15 (1) I of Directive 2003/96/EC  
(2) LPG industrial/commercial use (articles 8.2, 11 and 17 of Directive 2003/96/EC)  
\*: an energy intensive business with an environmental objectives agreement or arrangement (excise duty EUR 0).  
\* a business with an environmental objectives agreement or arrangement (excise duty EUR 20,5).  
(3) LPG heating business use (articles 5, 11 and 17 of Directive 2003/96/EC):  
\* an energy intensive business with an environmental objectives agreement or arrangement (excise duty EUR 0 (butane) or EUR 0 (propane).  
\* a business with an environmental objectives agreement or arrangement (excise duty EUR 8,5523 (butane) or EUR 8,6762 (propane)).
- DK: Includes CO<sub>2</sub>-tax.  
EL: VAT rate valid as of 1st July 2010.  
ES: VAT rate valid as of 1<sup>st</sup> July 2010.  
IE: Includes CO<sub>2</sub>-charge.  
LU: \*See Council Directive 2003/96/EC.

...Liquid Petroleum Gas (LPG)

Situation as at 1 July 2010

| Liquid Petroleum Gas                                     |          |   |         |   |             |                                   |       |                      |        |                                   |             |                          |       |                                   |  |  |  |
|--|----------|---|---------|---|-------------|-----------------------------------|-------|----------------------|--------|-----------------------------------|-------------|--------------------------|-------|-----------------------------------|--|--|--|
| Propellant use   |          |   |         | Industrial/Commercial use (Art.8, except for agriculture) |             |                                   |       | Heating business use |        |                                   |             | Heating non-business use |       |                                   |  |  |  |
| Minimum excise duty adopted by the Council on 27-10-2003 |          | CN 2711 12 11 to CN 2711 19 00, CN 2711 29 00 |         |   |             | CN 2711 12 11 to CN 2711 19 00    |       |                      |        | CN 2711 12 11 to CN 2711 19 00    |             |                          |       | CN 2711 12 11 to CN 2711 19 00    |  |  |  |
| (Dir. 2003/96/EEC)                                       |          | 125 EUR per 1000 kg.                          |         |   |             | 41 EUR per 1000 kg.               |       |                      |        | 0 EUR per 1000 kg.                |             |                          |       | 0 EUR per 1000 kg.                |  |  |  |
|  |          | (Annex I of Directive 2003/96/EC)             |         |   |             | (Annex I of Directive 2003/96/EC) |       |                      |        | (Annex I of Directive 2003/96/EC) |             |                          |       | (Annex I of Directive 2003/96/EC) |  |  |  |
| MS   | Nat Curr | Excise duty                                   |         | VAT %   | Excise duty |                                   | VAT % | Excise duty          |        | VAT %                             | Excise duty |                          | VAT % |                                   |  |  |  |
|  |          | NatCurr                                       | EUR     |   | NatCurr     | EUR                               |       | NatCurr              | EUR    |                                   | NatCurr     | EUR                      |       |                                   |  |  |  |
| HU   | HUF      | 47900,00                                      | 177,24  | 25,00   | 12095,00    | 44,75                             | 25,00 | 0                    | 0      | 25,00                             | 0           | 0                        | 25,00 |                                   |  |  |  |
| MT   | EUR      | *   | *       | 18,00   |             | 200,00                            | 18,00 |                      | 34,94  | 18,00                             |             | 34,94                    | 18,00 |                                   |  |  |  |
| NL   | EUR      |   | *154,12 | 19,00   |             | 154,12                            | 19,00 |                      | 154,12 | 19,00                             |             | 154,12                   | 19,00 |                                   |  |  |  |
| AT   | EUR      |   | 261,00  | 20,00   |             | 261,00                            | 20,00 |                      | 43,00  | 20,00                             |             | 43,00                    | 20,00 |                                   |  |  |  |
| PL   | PLN      | *814,82                                       | 191,95  | 22,00   | *814,82     | 191,95                            | 22,00 | 0                    | 0      | 22,00                             | 0           | 0                        | 22,00 |                                   |  |  |  |
| PT   | EUR      |   | *109,65 | 21,00   |             | *109,65                           | 21,00 |                      | 7,81   | 21,00                             |             | 7,81                     | 21,00 |                                   |  |  |  |
| RO   | RON      | 547,52  | 128,26  | 24,00   | 547,52      | 128,26                            | 24,00 | 484,51               | 113,50 | 24,00                             | 484,51      | *113,50                  | 24,00 |                                   |  |  |  |
| SI   | EUR      |   | 125,00  | 20,00   |             | 62,50                             | 20,00 |                      | *36,25 | 20,00                             |             | *36,25                   | 20,00 |                                   |  |  |  |
| SK   | EUR      |   | *258,91 | 19,00   |             | 258,91                            | 19,00 |                      | 0      | 19,00                             |             | 0                        | 19,00 |                                   |  |  |  |
| FI   | EUR      |   | *0      | 23,00   |             | *0                                | 23,00 |                      | 0      | 23,00                             |             | 0                        | 23,00 |                                   |  |  |  |
| SE   | SEK      | 1670,00                                       | 163,90  | 25,00   | *665,70     | 65,34                             | 25,00 | **665,70             | 65,34  | 25,00                             | 3325,00     | 326,33                   | 25,00 |                                   |  |  |  |
| UK   | GBP      | *305,30                                       | *335,18 | 17,50   | 0           | 0                                 | 17,50 | 0                    | 0      | 17,50                             | 0           | 0                        | 5,00  |                                   |  |  |  |

MT: \*Not used as propellant at present.

NL: \*See Council Directive 2003/96/EC.

AT: LPG used for local public transport and for production of electricity is exempted.

PL: \*Includes fuel tax.

PT: \*See Council Directive 2003/96/EC. In Portugal a distinction is only made between *LPG propellant use* and *LPG non propellant use*.

PT: Rates valid as of 29/4/2010.

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

RO: \* Excise duty for liquid petroleum gas used in household consumption is 0 EUR per 1000 kg. Through liquid petroleum gases used in household consumption is understand the liquid petroleum gases, distributed in gas cylinders. The gas cylinders are those bottles with a capacity up to maximum 12,5 kg. The regime is applying from 1<sup>st</sup> of January 2004. (Directive 2003/96/EC – Art. 9(1)).

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

SI: Excise duty for LPG used for heating (business and non-business use) is 0 EUR, figures in tables show only the CO<sub>2</sub>-tax.

SK: The Slovak legislation doesn't distinguish the tax rate for commercial use and non commercial use.

SK: \*LPG used as propellant is exempted from the excise duty.

FI: \*See Council Directive 2003/96/EC.

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

SE: \*LPG used in stationary motors by industry in the manufacturing process. A general, higher, tax rate of SEK 3325,00 (EUR 326,33) per 1 000 kg applies to LPG used in stationary motors used by other commercial enterprises as well as to LPG used for other purposes listed in Article 8.2.

SE: \*\*For taxation of LPG for heating purposes in the manufacturing process in industry outside the Emission Trading Scheme as well as agriculture, horticulture, pisciculture, forestry. For the manufacturing process in industry within the Emission Trading Scheme, the tax rate amount to SEK 475,50 (EUR 46,47) per 1 000 kg. LPG used for heating purposes by other consumers in the business sector amount to the same rate as apply to non-business use.

UK: \*LPG is chargeable for duty only when used in road vehicles. For off-road motor/engine use the rate is NIL.

For domestic heating and deliveries less than 2300 litres – VAT rate of 5%.

...Liquid Petroleum Gas (LPG)

Situation as at 1 July 2010

| Per 1000 kg   |                   | LPG – reduced rates applied in specific sectors                            |       |       |   |       |       |  |      |      |
|---|-------------------|--|-------|-------|---|-------|-------|--|------|------|
|   |                   | CN 2711 12 11 to CN 2711 19 00, CN 2711 29 00                              |       |       |   |       |       |  |      |      |
| Reduced tax rates applied according to Directive 2003/96/EC |                   | Reduced rate when used as motor fuel for agricultural purposes (Art. 8(2)) |       |       | Special tax rate according to Art.15(3) agriculture, horticulture, pisciculture, forestry |       |       | Reduced rate applied for busses Art. 5 |      |      |
| MS  | National Currency | Excise duty  |       | VAT   | Excise duty   |       | VAT   | Excise duty                            |      | VAT  |
|   |                   | Nat Curr   | EUR   | %     | Nat Curr  | EUR   | %     | Nat Curr                               | EUR  | %    |
| BE  | EUR               |  | n.a.  |       |   | n.a.  |       |  |      | n.a. |
| BG  | BGN               |  | n.a.  |       |   | n.a.  |       |  |      | n.a. |
| CZ  | CZK               | *1290,00   | 50,75 | 20,00 | -   | -     |       | -                                      | -    |      |
| DK  | DKK               | 465,00   | 62,46 | 25,00 | 335,83  | 45,11 | 25,00 | -                                      | -    | -    |
| DE  | EUR               |  | n.a.  | -     |   | n.a.  | -     |  | n.a. | -    |
| EE  | EEK               |  | n.a.  |       |   | n.a.  |       |  | n.a. |      |
| EL  | EUR               |  | n.a.  |       |   | n.a.  |       |  | n.a. |      |
| ES  | EUR               |  |       |       |   |       |       |  |      |      |
| FR  | EUR               |  |       |       |   |       |       |  |      |      |
| IE  | EUR               |  | n.a.  |       | .   | n.a.  |       |  | n.a. |      |
| IT  | EUR               |  | n.a.  |       |   | n.a.  |       |  | n.a. |      |
| CY  | EUR               |  | n.a.  |       |   | n.a.  |       |  | n.a. |      |
| LV  | LVL               | -  | -     |       | -   | -     |       | -                                      | -    |      |
| LT  | LTL               |  | n.a.  |       |   | n.a.  |       |  | n.a. |      |

CZ: reduced rate according to Art. 8 (2) b) c) d), for agricultural purposes (Art. 8) (2) a) the standard excise duty rate is applied.

DK: **Only CO2-tax.**

\* CO2-tax is reduced to 13/18 due to considerations of energy intensive process.

**...Liquid Petroleum Gas (LPG)**

Situation as at 1 July 2010

| Per 1000 kg   |                   | <b>LPG – reduced rates applied in specific sectors</b>                     |         |       |   |         |       |  |          |       |
|---|-------------------|--|---------|-------|---|---------|-------|--|----------|-------|
|   |                   | CN 2711 12 11 to CN 2711 19 00, CN 2711 29 00                              |         |       |   |         |       |  |          |       |
| Reduced tax rates applied according to Directive 2003/96/EC |                   | Reduced rate when used as motor fuel for agricultural purposes (Art. 8(2)) |         |       | Special tax rate according to Art.15(3) agriculture, horticulture, pisciculture, forestry |         |       | Reduced rate applied for busses Art. 5 |          |       |
| MS  | National Currency | Excise duty  |         | VAT   | Excise duty   |         | VAT   | Excise duty                            |          | VAT   |
|   |                   | Nat Curr   | EUR     | %     | Nat Curr  | EUR     | %     | Nat Curr                               | EUR      | %     |
| LU  | EUR               |  | n.a.    |       |   | n.a.    |       |  | n.a.     |       |
| HU  | HUF               | -  | -       |       | -   | -       |       | -                                      | -        |       |
| MT  | EUR               |  |         |       |   |         |       |  |          |       |
| NL  | EUR               |  | *154,12 | 19,00 |   | *154,12 | 19,00 |  | **106,45 | 19,00 |
| AT  | EUR               |  | -       | -     |   | -       | -     |  | -        | -     |
| PL  | PLN               | -  | -       | -     | -   | -       | -     | -                                      | -        | -     |
| PT  | EUR               |  | n.a.    |       |   | n.a.    |       |  | n.a.     |       |
| RO  | RON               | -  | -       | 24,00 | -   | -       | 24,00 | -                                      | -        | 24,00 |
| SI  | EUR               |  | n.a.    |       |   | n.a.    |       |  | n.a.     |       |
| SK  | EUR               |  | -       | 19,00 |   | -       | 19,00 |  | -        | 19,00 |
| FI  | EUR               |  | -       | -     |   | -       | -     |  | -        | -     |
| SE  | SEK               |  | n.a.    | 25,00 | *665,70   | 65,34   | 25,00 |  | n.a.     | 25,00 |
| UK  | GBP               |  | 0       | 17,50 |   | 0       | 17,50 |  | 0        | 17,50 |

NL: \* Same rate as for industrial/commercial use and heating.

\*\* The rate for LPG used for public transport and for waste-collection, drain suction and street-cleaning vehicles is reduced.

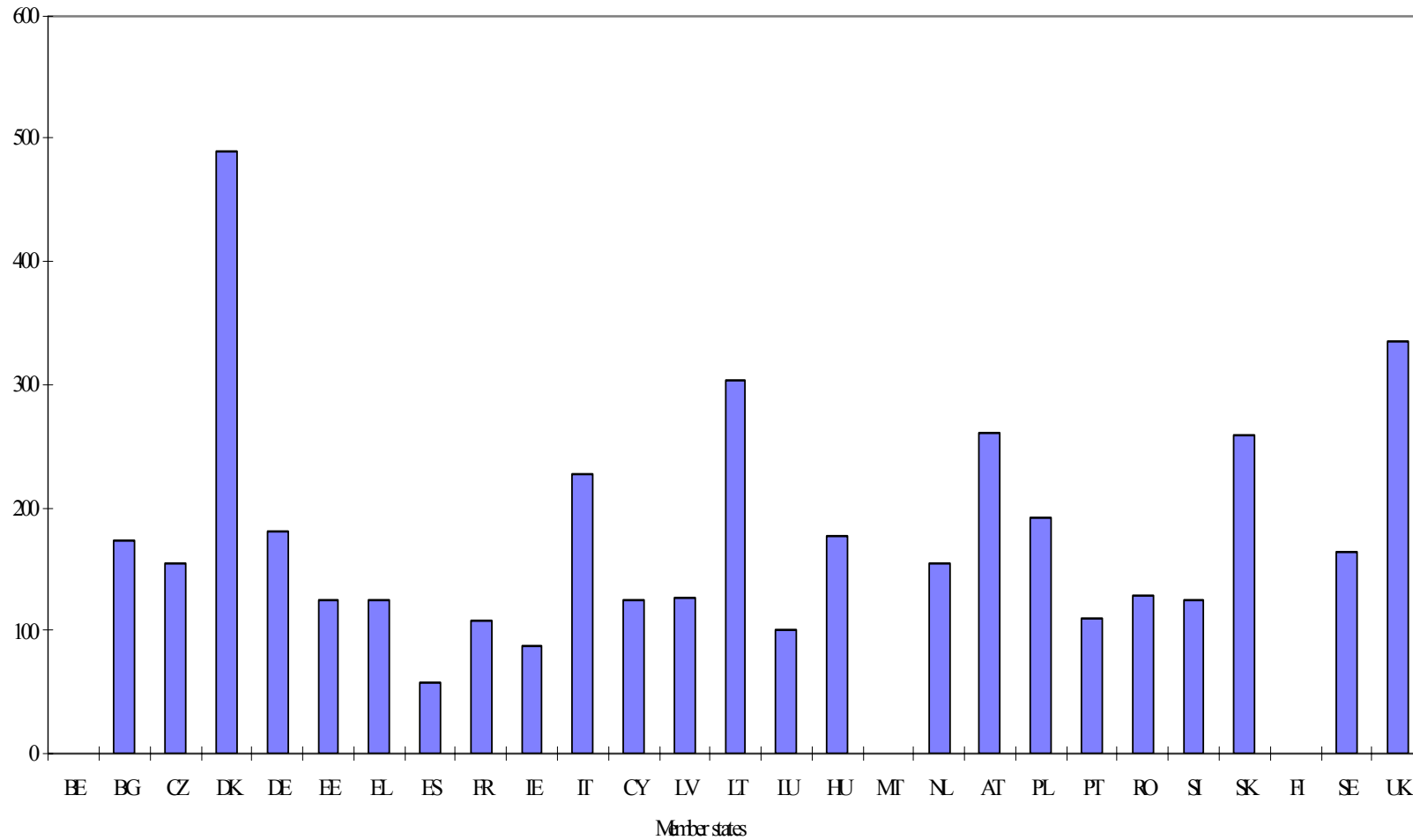
RO: VAT rate valid as of 1<sup>st</sup> July 2010.

SE: \* LPG used for other purposes than as a propellant by agriculture, horticulture, pisciculture, forestry (=same reduced rate that applies for such use by industry in the manufacturing process, that is the business rate based on Article 5).

# LPG ("propellant")

Situations at 1 July 2010

values in EUR at 1/10/2009



Minimum excise duty: 125 EUR per 1000kg



Natural Gas...

Situation as at 1 July 2010

| Natural Gas  |          |   |                  |   |       |   |       |                      |                 |  |       |                          |         |   |     |  |  |
|--|----------|---|------------------|---|-------|---|-------|----------------------|-----------------|--|-------|--------------------------|---------|---|-----|--|--|
| Propellant use   |          |   |                  | Industrial/Commercial use (Art.8, except for agriculture) |       |   |       | Heating business use |                 |  |       | Heating non-business use |         |   |     |  |  |
| Minimum excise duty adopted by the Council on 27-10-2003 |          | CN 2711 1100, CN 2711 21 00                                 |                  |   |       | CN 2711 1100, CN 2711 21 00                                 |       |                      |                 | CN 2711 1100, CN 2711 21 00                                  |       |                          |         | CN 2711 1100, CN 2711 21 00                                 |     |  |  |
| (Dir. 2003/96/EEC)                                       |          | 2,6 EUR per gigajoule.<br>(Annex I of Directive 2003/96/EC) |                  |   |       | 0,3 EUR per gigajoule.<br>(Annex I of Directive 2003/96/EC) |       |                      |                 | 0,15 EUR per gigajoule.<br>(Annex I of Directive 2003/96/EC) |       |                          |         | 0,3 EUR per gigajoule.<br>(Annex I of Directive 2003/96/EC) |     |  |  |
| MS   | Nat Curr | Excise duty   |                  |   | VAT % | Excise duty   |       |                      | VAT %           | Excise duty  |       |                          | VAT %   | Excise duty   |     |  |  |
|  |          | NatCurr   | EUR              |   |       | NatCurr   | EUR   |                      |                 | NatCurr  | EUR   |                          |         | NatCurr   | EUR |  |  |
| BE   | EUR      |   | 0 <sup>(1)</sup> | 21,00   |       | 0 <sup>(2)</sup>  | 21,00 |                      | (3)<br>*0,27469 | 21,00  |       |                          | 0,27469 | 21,00   |     |  |  |
| BG   | BGN      | 0,00  | 0,00             | 20,00   | 0,00  | 0,00  | 20,00 | 0,00                 | 0,00            | 20,00  | 0,00  | 0,00                     | 20,00   |   |     |  |  |
| CZ   | CZK      | *0,00   | *0,00            | 20,00   | 8,50  | 0,334   | 20,00 | 8,50                 | 0,334           | 20,00  | 8,50  | 0,334                    | 20,00   |   |     |  |  |
| DK   | DKK      | 80,28   | 10,78            | 25,00   | 80,28 | 10,78   | 25,00 | 66,19                | 8,89            | 25,00  | 66,19 | 8,89                     | 25,00   |   |     |  |  |
| DE   | EUR      |   | 3,86             | 19,00   |       | 3,86  | 19,00 |                      | 0,92            | 19,00  |       | 1,53                     | 19,00   |   |     |  |  |
| EE   | EEK      | n.a.  | n.a.             | 20,00   | n.a.  | n.a.  | 20,00 | 10,95                | 0,70            | 20,00  | 10,95 | 0,70                     | 20,00   |   |     |  |  |
| EL   | EUR      |   | 0                | 11,00   |       | 0   | 11,00 |                      | 0               | 11,00  |       | 0                        | 11,00   |   |     |  |  |
| ES   | EUR      |   | 1,15             | 18,00   |       | 1,15  | 18,00 |                      | 0               | 18,00  |       | 0                        | 18,00   |   |     |  |  |
| FR   | EUR      |   | *0               | 19,60   |       | 0,33  | 19,60 |                      | 0,33            | 19,60  |       | *0                       | 19,60   |   |     |  |  |
| IE   | EUR      |   | *                | 21,00   |       | 0,853   | 13,50 |                      | 0,853           | 13,50  |       | 0,853                    | 13,50   |   |     |  |  |

BE: A federal contribution of EUR 0,09075 per gigajoule is collected in all situations

(1) Exemption based on art. 15 (1) I of Directive 2003/96/EC

(2) Art. 11 and 17 of Directive 2003/96/EC

- Energy intensive business with an environmental objectives agreement or arrangement : excise duty : 0 EUR + federal contribution 0,09075 EUR per gigajoule

- Business with an environmental objectives agreement or arrangement : excise duty : 0 EUR + federal contribution 0,09075 EUR per gigajoule

(3) (Art. 11 and 17 of Directive 2003/96/EC)

- Energy intensive business with an environmental objectives agreement or arrangement : excise duty : 0 EUR + federal contribution 0,09075 EUR per gigajoule

- Business with an environmental objectives agreement or arrangement : excise duty : 0,026167 EUR + federal contribution 0,09075 EUR per gigajoule

- Other business (art. 5 of Directive 2003/96/CE)

>= 3516,998 Gj : Excise duty : 0,27469 EUR + federal contribution 0,09075 EUR per gigajoule

< 3516,998 Gj : Excise duty : 0,27469 + federal contribution 0,09075 EUR per gigajoule

BG: Zero excise duty rate since the share of natural gas in the total energy consumption was lower than 15% in 2000 (Article 15(1)(g) of Directive 2003/96/EC).

CZ: \* The national tax rates are based on CZK/MWh of GCV (gross calorific value) – 30,60 CZK/MWh (8,50 CZK/GJ)

\* NG used as propellant as from 1.1.2008 to 31.12.2011 - 0 CZK/GJ

as from 1.1.2012 to 31.12.2014 - 9,5 CZK/GJ (EUR 0,374)

as from 1.1.2015 to 31.12.2017 - 19 CZK/GJ (EUR 0,754)

as from 1.1.2018 to 31.12.2019 - 38 CZK/GJ (EUR 1,495)

as from 1.1.2020 - 73,56 CZK/GJ (EUR 2,894)

DK: Includes CO2 tax.

DE: The rates for natural gas in MWh are (1 MWh = 3,6 GJ): propellant and industrial/commercial use EUR 13,90; heating business use EUR 3,30; heating non-business use EUR 5,50.

EL: Exemption from excise tax since the share of natural gas in the total energy consumption was lower than 15% in 2000 (Article 15(1)(g) of Directive 2003/96/EC).

VAT rate valid as of 1st July 2010.

ES: Zero rate for natural gas and biogas used in stationary motors.

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

FR: In 2009, reduced rate when used for agriculture purpose from January 1st to December 31. refund of 1,071 €/mwh. (article 15.3 of Directive 2003/96/EC)

FR: An exemption from excise duty applies to natural gas when used for the production of electricity, in mineralogical and metallurgical processes and for chemical reduction.

IE: Natural Gas Carbon Tax was introduced on 1<sup>st</sup> May 2010.

\* not used as a propellant in Ireland.

...Natural Gas

Situation as at 1 July 2010

| Natural Gas                                   |          |                                   |        |   |                          |                                   |       |                          |               |                                   |                          |                                  |       |                        |  |  |  |
|---|----------|-----------------------------------|--------|---|--------------------------|-----------------------------------|-------|--------------------------|---------------|-----------------------------------|--------------------------|----------------------------------|-------|------------------------|--|--|--|
| Propellant use                                |          |                                   |        | Industrial/Commercial use (Art.8, except for agriculture) |                          |                                   |       | Heating business use     |               |                                   |                          | Heating <u>non</u> -business use |       |                        |  |  |  |
| Minimum excise duty adopted by the Council on |          | CN 2711 1100, CN 2711 21 00       |        |   |                          | CN 2711 1100, CN 2711 21 00       |       |                          |               | CN 2711 1100, CN 2711 21 00       |                          |                                  |       |                        |  |  |  |
| 27-10-2003                                    |          | 2,6 EUR per gigajoule.            |        |   |                          | 0,3 EUR per gigajoule.            |       |                          |               | 0,15 EUR per gigajoule.           |                          |                                  |       | 0,3 EUR per gigajoule. |  |  |  |
| (Dir. 2003/96/EEC)                            |          | (Annex I of Directive 2003/96/EC) |        |   |                          | (Annex I of Directive 2003/96/EC) |       |                          |               | (Annex I of Directive 2003/96/EC) |                          |                                  |       |                        |  |  |  |
| MS  | Nat Curr | Excise duty                       |        | VAT %   | Excise duty              |                                   | VAT % | Excise duty              |               | VAT %                             | Excise duty              |                                  | VAT % |                        |  |  |  |
|   |          | NatCurr                           | EUR    |   | NatCurr                  | EUR                               |       | NatCurr                  | EUR           |                                   | NatCurr                  | EUR                              |       |                        |  |  |  |
| IT  | EUR      |                                   | *0,078 | 20,00   |                          | **0,32                            | 20,00 |                          | **0,3378      | 20,00                             | 0-120 m <sup>3</sup>     | ***1,189                         | 10,00 |                        |  |  |  |
|   |          |                                   |        |   |                          |                                   |       |                          |               |                                   | 121-480 m <sup>3</sup>   | ***4,729                         | 10,00 |                        |  |  |  |
|   |          |                                   |        |   |                          |                                   |       |                          |               |                                   | 481-1560 m <sup>3</sup>  | ***4,594                         | 20,00 |                        |  |  |  |
|   |          |                                   |        |   |                          |                                   |       |                          |               |                                   | >1560m <sup>3</sup>      | ***5,027                         | 20,00 |                        |  |  |  |
| CY  | EUR      |                                   | 2,60   | 15,00   |                          | 2,60                              | 15,00 |                          | 2,60          | 15,00                             |                          | 2,60                             | 15,00 |                        |  |  |  |
| LV  | LVL      | *1,88                             | *2,66  | 21,00   | **0,419                  | **0,592                           | 21,00 | **0,419                  | **0,592       | 21,00                             | **0,419                  | **0,592                          | 21,00 |                        |  |  |  |
| LT  | LTL      | *22,63                            | *6,55  | 21,00   | **0                      | 0                                 | 21,00 | **0                      | 0             | 21,00                             | **0                      | 0                                | 21,00 |                        |  |  |  |
| LU  | EUR      |                                   | *0     | 6,00  | **                       | *0                                | 6,00  |                          | 0,15          | 6,00                              |                          | 0,3                              | 6,00  |                        |  |  |  |
| HU  | HUF      | 0                                 | 0      | 25,00   | 88,50                    | 0,33                              | 25,00 | 88,50                    | 0,33          | 25,00                             | 88,50                    | 0,33                             | 25,00 |                        |  |  |  |
| MT  | EUR      | Per gigajoule                     | *0     | *0  | 18,00                    | Per gigajoule                     | *2,60 | 18,00                    | Per gigajoule | *0,84                             | 18,00                    | *0,84                            | 18,00 |                        |  |  |  |
| NL  | EUR      | 0-5000m3                          | *4,63  | 19,00   | Same scheme as the first | *4,63                             | 19,00 | Same scheme as the first | *4,63         | 19,00                             | Same scheme as the first | *4,63                            | 19,00 |                        |  |  |  |
|   |          | 5000-170.000m3                    | *4,01  | 19,00   | ← column.                | *4,01                             | 19,00 | ← column                 | *4,01         | 19,00                             | ← column                 | *4,01                            | 19,00 |                        |  |  |  |
|   |          | 170.000-1000.000 m3               | *1,11  | 19,00   |                          | *1,11                             | 19,00 |                          | *1,11         | 19,00                             |                          | *1,11                            | 19,00 |                        |  |  |  |
|   |          | 1000.000-10.000.000 m3            | *0,35  | 19,00   |                          | *0,35                             | 19,00 |                          | *0,35         | 19,00                             |                          | *0,35                            | 19,00 |                        |  |  |  |
|   |          | >10.000.000 m3                    | *0,33  | 19,00   |                          | *0,33                             | 19,00 |                          | *0,33         | 19,00                             |                          | *0,33                            | 19,00 |                        |  |  |  |

- IT \* see article 15(1)(i) of Directive 2003/96/EC; this rate is approximate because the national tax rate is based on m<sup>3</sup>: EUR 0,00291 per m<sup>3</sup>  
 \*\* this rate is approximate because the national tax rate is based on m<sup>3</sup>:EUR 11,73 per 1000 m<sup>3</sup>; this rate is calculated on the base of a calorific power of the natural gas as 36 gigajoule x 1000 standard m<sup>3</sup>  
 \*\*\* this rate is approximate because the national tax rate is based on m<sup>3</sup>  
 As of 1<sup>st</sup> January 2008 the rates are :  
 for annual consumptions until 120 m<sup>3</sup> : EUR 0,044 per m<sup>3</sup>  
 for annual consumptions higher than 120 m<sup>3</sup> and until 480 m<sup>3</sup> : EUR 0,175 per m<sup>3</sup>  
 for annual consumptions higher than 480 m<sup>3</sup> and until 1560 m<sup>3</sup> : EUR 0,170 per m<sup>3</sup>  
 for annual consumptions higher than 1560 m<sup>3</sup> : EUR 0,186 per m<sup>3</sup>.
- LV: \* Value added tax for natural gas supplied for households is 10%. In force from 1<sup>st</sup> July 2010. The national rate is 70 LVL or EUR 98,83 for natural gas per 1 000 m<sup>3</sup> used as propellant and 15,6 LVL or EUR 22,02 for natural gas per 1 000 m<sup>3</sup> used for another purposes.  
 \*\* Natural gas used in specific manufacturing sectors: 0 EUR per 1000 m<sup>3</sup>.
- LT: \* The national tax rate is LTL 758 or EUR 219,53 for natural gas per 1000 m<sup>3</sup> used as propellant.  
 \*\*See article 15(1)(g) of Council Directive 2003/96/EC .
- LU: \*Article 18(1) of Council Directive 2003/96/EC.  
 \*\* Natural gas used in combined heat and power plants : 0,00 EUR.  
 \*\*An energy intensive business with an environmental objectives agreement, consumption > 4.100 MWh or for metallurgical or mineralogical process : 0,01 EUR.  
 \*\*A business with an environmental objectives engagement, consumption > 4.100 MWh : 0,08 EUR.
- MT: \*Product not used in Malta.
- NL: \*See Council Directive 2003/96/EC, for propellant use, natural gas used in installations for the production of CNG (compressed natural gas) is taxed at a generic rate of € 0,0310 per m<sup>3</sup>.  
 The rates in the table are expressed per gigajoule.

...*Natural Gas*

Situation as at 1 July 2010

| Natural Gas  |          |   |        |   |               |   |        |                      |               |  |         |                          |               |   |        |       |  |
|--|----------|---|--------|---|---------------|---|--------|----------------------|---------------|--|---------|--------------------------|---------------|---|--------|-------|--|
| Propellant use   |          |   |        | Industrial/Commercial use (Art.8, except for agriculture) |               |   |        | Heating business use |               |  |         | Heating non-business use |               |   |        |       |  |
| Minimum excise duty adopted by the Council on 27-10-2003<br>(Dir. 2003/96/EEC) |          | CN 2711 1100, CN 2711 21 00                                 |        |   |               | CN 2711 1100, CN 2711 21 00                                 |        |                      |               | CN 2711 1100, CN 2711 21 00                                  |         |                          |               | CN 2711 1100, CN 2711 21 00                                 |        |       |  |
|  |          | 2,6 EUR per gigajoule.<br>(Annex I of Directive 2003/96/EC) |        |   |               | 0,3 EUR per gigajoule.<br>(Annex I of Directive 2003/96/EC) |        |                      |               | 0,15 EUR per gigajoule.<br>(Annex I of Directive 2003/96/EC) |         |                          |               | 0,3 EUR per gigajoule.<br>(Annex I of Directive 2003/96/EC) |        |       |  |
| MS   | Nat Curr | Excise duty   |        |   | VAT %         | Excise duty   |        |                      | VAT %         | Excise duty  |         |                          | VAT %         | Excise duty   |        |       |  |
|  |          | NatCurr   | EUR    |   |               | NatCurr   | EUR    |                      |               | NatCurr  | EUR     |                          |               | NatCurr   | EUR    |       |  |
| AT   | EUR      |   | *1,655 | 20,00   |               | *1,655  | 20,00  |                      | *1,655        | 20,00  |         | *1,655                   | 20,00         |   | *1,655 | 20,00 |  |
| PL   | PLN      | *0  | 0      | 22,00   | *0            | 0   | 22,00  |                      | *0            | 0  | 22,00   |                          | *0            | 0   | 22,00  |       |  |
| PT   | EUR      | per gigajoule   | 2,78   | 6,00  |               | -   | 6,00   |                      | -             | 6,00   |         | -                        | 6,00          |   | -      | 6,00  |  |
| RO   | RON      | 11,10   | 2,60   | 24,00   | 11,10         | 2,60  | 24,00  |                      | 0,73          | 0,17   | 24,00   |                          | 1,37          | *0,32   | 24,00  |       |  |
| *SI  | EUR      | per gigajoule   | 0,8750 | 20,00   | per gigajoule | 0,8750  | 20,00  |                      | per gigajoule | 0,8750   | 20,00   |                          | per gigajoule | 0,8750  | 20,00  |       |  |
| SK   | EUR      | per gigajoule   | *3,68  | 19,00   | per gigajoule | *3,68   | 19,00  |                      | per gigajoule | **0,366  | 19,00   |                          | per gigajoule | **0,366   | 19,00  |       |  |
| FI   | EUR      |   | *0,58  | 23,00   |               | 0,58  | 23,00  |                      |               | 0,58   | 23,00   |                          |               | 0,58  | 23,00  |       |  |
| SE   | SEK      | per gigajoule   | 33,70  | 3,31  | 25,00         | per gigajoule   | *11,84 | 1,16                 | 25,00         | per gigajoule  | **11,84 | 1,16                     | 25,00         | per gigajoule   | 62,80  | 6,16  |  |
| UK   | GBP      | per gigajoule   | 5,41   | 5,94  | 17,50         |   | 0      | 0                    | 17,50         |  | *0      | 0                        | 17,50         |   | *0     | 0     |  |

- AT: \*See Council Directive 2003/96/EC. The tax rate of National Gas Tax (tax on the supply and consumption of natural gas) is based on volume (0,066 EUR per nm<sup>3</sup>).
- PL: \*See Council Directive 2003/96/EC .
- PT: Exemption from excise tax since the share of natural gas in the total energy consumption was lower than 15% in 2000 (Article 15(1)(g) of Directive 2003/96/EC).
- PT: VAT rate valid as of 1<sup>st</sup> July 2010.
- RO: \* The natural gas used by households and/or charitable organizations is exempted from the payment of excise duties. The regime is applying from 1<sup>st</sup> of January 2007. (Directive 2003/96/EC – Art. 15(1)(h))
- RO: VAT rate valid as of 1<sup>st</sup> July 2010.
- \*SI: See Council Directive 2004/74/EC Article 18a (10)
- SI Presented total amount includes CO<sub>2</sub>-tax in the amount of 0, 0238 € per m3 ( 0,6985 € per GJ).
- FI: VAT rate valid as of 1<sup>st</sup> July 2010.
- SK: \*The national rate is set on 13,27 EUR per MWh.  
\*\* The national rate is set on 1,32 EUR per MWh.
- FI: Includes CO<sub>2</sub>-tax and strategic stockpile fee.
- FI: \*See Council Directive 2003/96/EC.
- FI: VAT rate valid as of 1<sup>st</sup> July 2010.
- SE: \*Natural gas used in stationary motors by industry in the manufacturing process. A general, higher, tax rate of SEK 62,80 (EUR 6,16) per gigajoule applies to natural gas used in stationary motors used by other commercial enterprises as well as to natural gas used for other purposes listed in Article 8.2.
- SE: \*\*For taxation of natural gas for heating purposes in the manufacturing process in industry outside the Emission Trading Scheme as well as agriculture, horticulture, pisciculture, forestry. For the manufacturing process in industry within the Emission Trading Scheme, the tax rate amount to SEK 8,46 (EUR 0,83) per gigajoule. LPG used for heating purposes by other consumers in the business sector amount to the same rate as apply to non-business use.
- SE: The national tax rates are based on volume.
- UK: Natural gases are chargeable only when for use in road vehicles (22,16 pence per kilo – EUR 0,24). For off-road motor/engine use the rate is NIL.  
For domestic heating and deliveries less than 2300 litres - VAT rate of 5%.
- UK: \*See Council Directive 2003/96/EC.

## Natural Gas

Situation as at 1 July 2010

| Per gigajoule   |                   | Natural gas – reduced rates applied in specific sectors                    |      |       |   |      |       |  |      |   |
|---|-------------------|--|------|-------|---|------|-------|--|------|---|
|   |                   | CN 2711 1100, CN 2711 21 00  |      |       |   |      |       |  |      |   |
| Reduced tax rates applied according to Directive 2003/96/EC |                   | Reduced rate when used as motor fuel for agricultural purposes (Art. 8(2)) |      |       | Special tax rate according to Art.15(3) agriculture, horticulture, pisciculture, forestry |      |       | Reduced rate applied for busses Art. 5 |      |   |
| MS  | National Currency | Excise duty  |      | VAT   | Excise duty   |      |       | Excise duty                            |      |   |
|   |                   | Nat Curr   | EUR  |       | Nat Curr  | EUR  | %     | Nat Curr                               | EUR  | % |
| BE  | EUR               |  | n.a. |       |   | n.a. |       |  | n.a. |   |
| BG  | BGN               |  | n.a. |       |   | n.a. |       |  | n.a. |   |
| CZ  | CZK               | -  | -    |       | -   | -    |       | -                                      | -    |   |
| DK  | DKK               | 8,86   | 1,19 | 25,00 | 6,40*   | 0,86 | 25,00 | -                                      | -    | - |
| DE  | EUR               |  | n.a. | -     |   | n.a. | -     |  | n.a. | - |
| EE  | EEK               |  | n.a. |       |   | n.a. |       |  | n.a. |   |
| EL  | EUR               |  | n.a. |       |   | n.a. |       |  | n.a. |   |
| ES  | EUR               |  |      |       |   |      |       |  |      |   |
| FR  | EUR               |  |      |       |   |      |       |  |      |   |
| IE  | EUR               |  | n.a. |       |   | n.a. |       |  | n.a. |   |
| IT  | EUR               |  | n.a. |       |   | n.a. |       |  | n.a. |   |
| CY  | EUR               |  | n.a. |       |   | n.a. |       |  | n.a. |   |
| LV  | LVL               | -  | -    |       | *   | *    |       | -                                      | -    |   |
| LT  | LTL               |  | n.a. |       |   | n.a. |       |  | n.a. |   |

BG: Zero excise duty rate since the share of natural gas in the total energy consumption was lower than 15% in 2000 (Article 15(1)(g) of Directive 2003/96/EC).

DK: **Only CO2-tax.**

\* CO2-tax is reduced to 13/18 due to considerations of energy intensive process.

LV: \*The exemption applies to natural gas used for heating of covered spaces of land used for agricultural production (greenhouses)

# Natural Gas

Situation as at 1 July 2010

| Per gigajoule   |                   | Natural gas – reduced rates applied in specific sectors                    |      |       |   |       |       |  |      |       |
|---|-------------------|--|------|-------|---|-------|-------|--|------|-------|
|   |                   | CN 2711 1100, CN 2711 21 00  |      |       |   |       |       |  |      |       |
| Reduced tax rates applied according to Directive 2003/96/EC |                   | Reduced rate when used as motor fuel for agricultural purposes (Art. 8(2)) |      |       | Special tax rate according to Art.15(3) agriculture, horticulture, pisciculture, forestry |       |       | Reduced rate applied for busses Art. 5 |      |       |
| MS  | National Currency | Excise duty  |      |       | Excise duty   |       |       | Excise duty                            |      |       |
|   |                   | Nat Curr   | EUR  | %     | Nat Curr  | EUR   | %     | Nat Curr                               | EUR  | %     |
| LU  | EUR               |  | n.a. |       |   | n.a.  |       |  | n.a. |       |
| HU  | HUF               | -  | -    |       | -   | -     |       | -                                      | -    |       |
| MT  | EUR               |  |      |       |   |       |       |  |      |       |
| NL  | EUR               |  | n.a. |       | *0-5000m3   | *0,42 | 19,00 |  | n.a. |       |
|   |                   |  |      |       | 5000-170.000m3  | *0,67 | 19,00 |  |      |       |
|   |                   |  |      |       | 170.000-1000.000 m3   | *0,56 | 19,00 |  |      |       |
|   |                   |  |      |       | 1000.000-10.000.000 m3  | *0,35 | 19,00 |  |      |       |
|   |                   |  |      |       | >10.000.000 m3  | *0,23 | 19,00 |  |      |       |
| AT  | EUR               | -  | -    | -     | -   | -     | -     | -                                      | -    | -     |
| PL  | PLN               | -  | -    | -     | -   | -     | -     | -                                      | -    | -     |
| PT  | EUR               |  | n.a. |       |   | n.a.  |       |  | n.a. |       |
| RO  | RON               | -  | -    | 24,00 | -   | -     | 24,00 | -                                      | -    | 24,00 |
| SI  | EUR               |  | n.a. |       |   | n.a.  |       |  | n.a. |       |
| SK  | EUR               |  | -    | 19,00 |   | -     | 19,00 |  | -    | 19,00 |
| FI  | EUR               |  | -    | -     |   | -     | -     |  | -    | -     |
| SE  | SEK               |  | n.a. | 25,00 | *11,48  | *1,16 | 25,00 |  | n.a. | 25,00 |
| UK  | GBP               |  | 0    | 17,50 |   | 0     | 17,50 |  | 0    | 17,50 |

NL: \* reduced rate for horticulture.

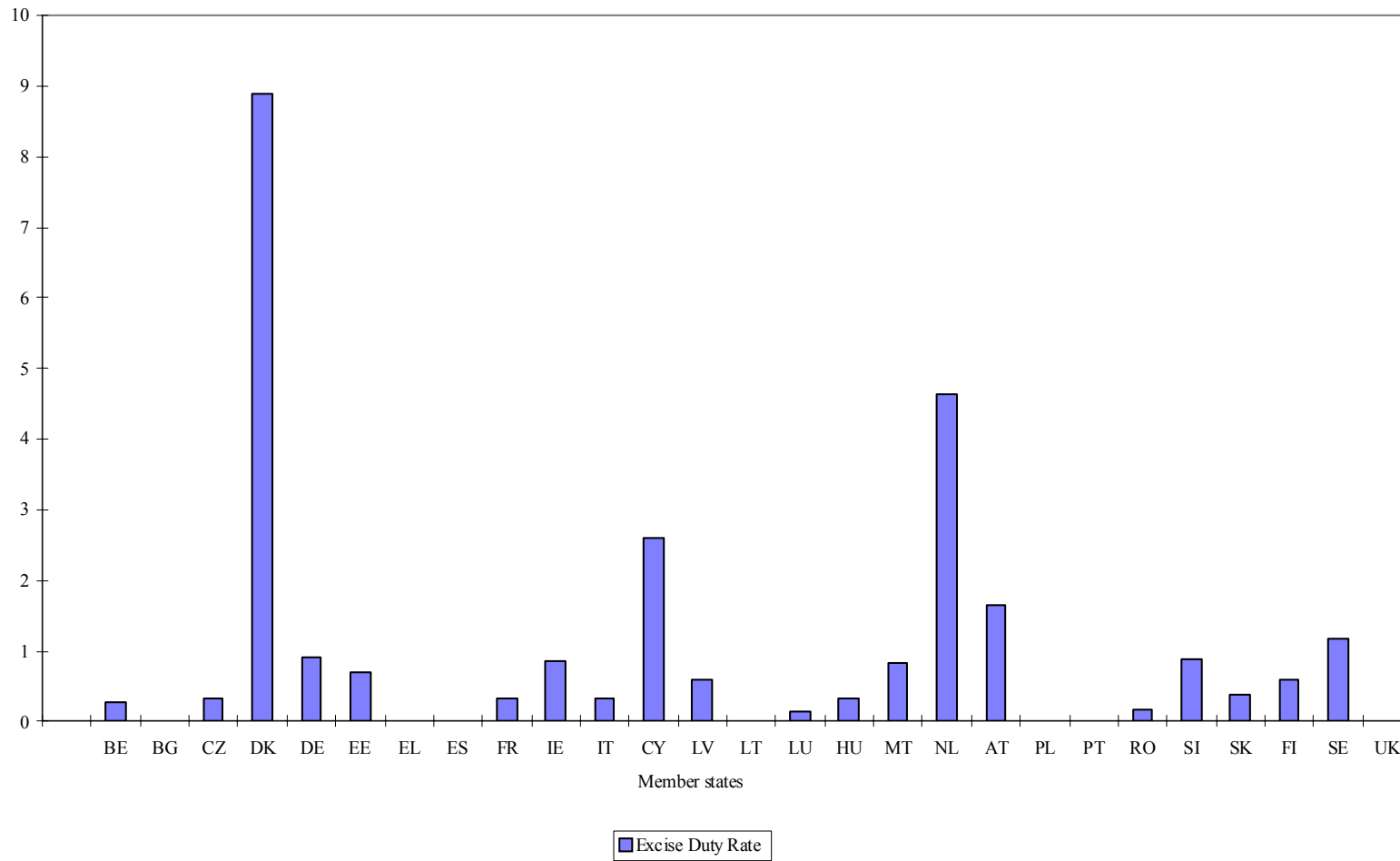
RO: VAT rate valid as of 1<sup>st</sup> July 2010.

SE: \* Natural gas used for other purposes than as a propellant by agriculture, horticulture, pisciculture, forestry (=same reduced rate that applies for such use by industry in the manufacturing process, that is the business rate based on Article 5).

values in EUR at 1/10/2009

### Natural gas (heating "business use")

Situation as at 1 July 2010

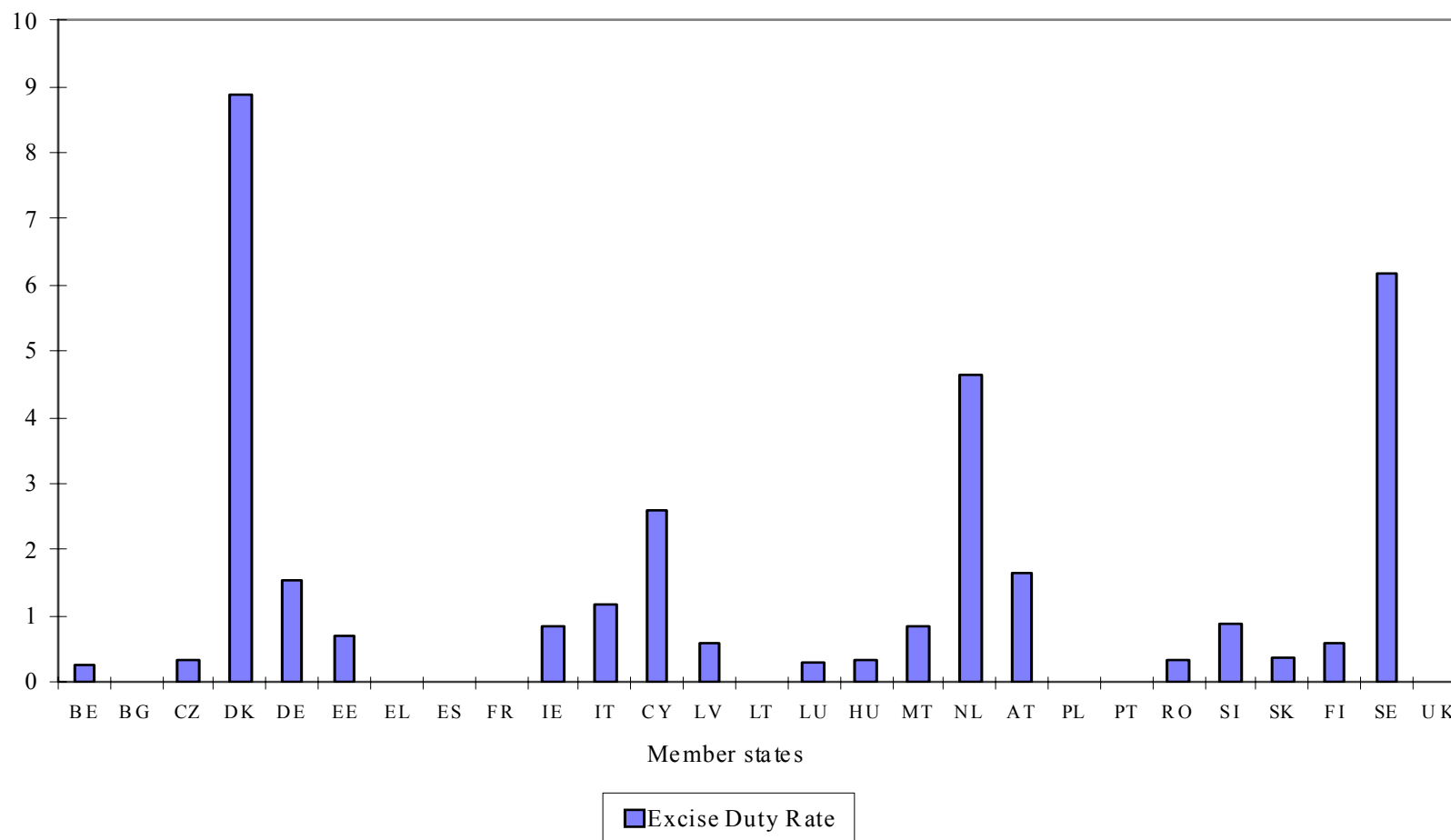


Minimum excise duty: 0,15 EUR per gigajoule

values in EUR at  
1/10/2009

## Natural gas (heating "non-business use")

Situation as at 1 July 2010



Minimum excise duty: 0,3 EUR per gigajoule

| Coal and Coke   |                   |   |       |                          |  |        |       |
|---|-------------------|---|-------|--------------------------|--|--------|-------|
| Heating business use  |                   |   |       | Heating non-business use |  |        |       |
| CN 2701, 2702 and 2704  |                   |   |       | CN 2701, 2702 and 2704   |  |        |       |
| Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EEC) |                   | 0,15 EUR per gigajoule<br><br>(Annex I of Directive 2003/96/EC) |       |                          | 0,3 EUR per gigajoule<br><br>(Annex I of Directive 2003/96/EC) |        |       |
| MS  | National Currency | Excise duty<br>NatCurr  |       | VAT %                    | Excise duty<br>NatCurr   |        | VAT % |
|   |                   |   | EUR   |                          |  | EUR    |       |
| BE  | EUR               |   | 0,40  | 12,00                    |  | 0,40   | 12,00 |
| BG  | BGN               | 0,60  | 0,31  | 20,00                    | *0,60  | *0,31  | 20,00 |
| CZ  | CZK               | 8,50  | 0,334 | 20,00                    | 8,50   | 0,334  | 20,00 |
| DK  | DKK               | 72,10   | 9,68  | 25,00                    | 72,10  | 9,68   | 25,00 |
| DE  | EUR               |   | *0,3  | 19,00                    |  | *0,3   | 19,00 |
| EE  | EEK               | 4,7   | 0,3   | 20,00                    | 4,7  | 0,3    | 20,00 |
| EL  | EUR               |   | *0,3  | 23,00                    |  | *0,3   | 23,00 |
| ES  | EUR               |   | 0,15  | 18,00                    |  | 0,15   | 18,00 |
| FR  | EUR               |   | 0,33  | 19,60                    |  | 0      | 19,60 |
| IE  | EUR               |   | 0,15  | 13,50                    |  | 0,30   | 13,50 |
| IT  | EUR               |   | *0,16 | 20,00                    |  | **0,32 | 20,00 |
| CY  | EUR               |   | 0,31  | 15,00                    |  | 0,31   | 15,00 |
| LV  | LVL               | 0,21  | 0,30  | 21,00                    | 0,21   | 0,30   | 21,00 |
| LT  | LTL               | *0,52   | *0,15 | 21,00                    | *1,04  | *0,30  | 21,00 |
| LU  | EUR               |   | 0     | 12,00                    |  | 0      | 12,00 |

BE: The national tax rate is based on weight: € 11,6526 per 1.000 kg. Exemption for use by households (article 15 (1) (h) of Directive 2003/96/EC).

BG: Exemption for coke and coal, used by households - article 15 (1-h) of Council Directive 2003/96/EC.

DK: Includes CO2 tax.

DE: \*assessment basis for energy amount of coal and coke related of the net calorific value is 0,33 EUR per gigajoule.

EL: \* An exemption from excise duty applies to coal and coke when used for the production of electricity, in mineralogical and metallurgical processes and for chemical reduction.  
VAT rate valid as of 1st July 2010.

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

FR: An exemption from excise duty applies to coal coke and lignite when used for the production of electricity, in mineralogical electrolytic and metallurgical processes and for chemical reduction.

FR: reduced rate for coal, coke and lignite use to upgrade biomass with an environmental objectives agreement.

IE: Full relief allowed to an energy intensive business that holds a greenhouse-gas emissions permit. Half chargeable rate applies for a business that is NOT energy intensive but which holds a greenhouse-gas emissions permit. Article 17(2) & (3) of Directive 2003/96/EC.

IT: as of 1<sup>st</sup> June 2007; this rate is approximate because the national tax rate is based on weight: EUR 4,60 per 1000 kg; the same rate applies to lignite.

\*\* as of 1<sup>st</sup> June 2007; this rate is approximate because the national tax rate is based on weight EUR 9,20 per 1000 kg; the same rate applies to lignite.

LT: \* The national tax rates are based on weight: business use - LTL 13 per 1 tonne for coal, LTL 16 per 1 tonne for coke and lignite; non-business use - LTL 26 per 1 tonne for coal, LTL 31 per 1 tonne for coke and lignite

LT: Exemption is applied for coal used by households – article 15(1)(h) of Directive 2003/96/EC.

LU: Article 18(2) of Council Directive 2003/96/EC.

| Coal and Coke   |                   |   |       |  |             |       |       |
|---|-------------------|---|-------|--|-------------|-------|-------|
| Heating business use  |                   |   |       | Heating non-business use                                       |             |       |       |
| CN 2701, 2702 and 2704  |                   |   |       | CN 2701, 2702 and 2704   |             |       |       |
| Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EEC) |                   | 0,15 EUR per gigajoule<br><br>(Annex I of Directive 2003/96/EC) |       | 0,3 EUR per gigajoule<br><br>(Annex I of Directive 2003/96/EC) |             |       |       |
| MS  | National Currency | Excise duty   |       | VAT  | Excise duty |       | VAT   |
|   |                   | NatCurr   | EUR   | %  | NatCurr     | EUR   | %     |
| HU  | HUF               | *88,43  | 0,33  | 25,00  | *88,43      | 0,33  | 25,00 |
| MT  | EUR               |   | *0,30 | 18,00  |             | *0,30 | 18,00 |
| NL  | EUR               |   | 0,497 | 19,00  |             | 0,497 | 19,00 |
| AT  | EUR               |   | 1,70* | 20,00  |             | 1,70* | 20,00 |
| PL  | PLN               | *0  | 0     | 22,00  | *0          | 0     | 22,00 |
| PT  | EUR               |   | 0,16  | 21,00  |             | -     | 21,00 |
| RO  | RON               | 0,64  | 0,15  | 24,00  | 1,28        | *0,30 | 24,00 |
| SI  | EUR               | *   | 1,32  | 20,00  | *           | 1,32  | 20,00 |
|   |                   | **  | 1,43  | 20,00  | **          | 1,43  | 20,00 |
|   |                   | ***   | 1,63  | 20,00  | ***         | 1,63  | 20,00 |
| SK  | EUR               |   | *3,12 | 19,00  |             | **-   | 19,00 |
| FI  | EUR               |   | 1,98  | 23,00  |             | 1,98  | 23,00 |
| SE  | SEK               | *21,87  | 2,15  | 25,00  | 104,15      | 10,22 | 25,00 |
| UK  | GBP               | 0   | 0     | 17,50  | 0           | 0     | 5,00  |

HU: \* The national tax rate is based on weight: HUF 2390 per 1000 kg.

MT: \*Products not used in Malta.

NL: The national tax is based on weight: EUR 13,17 per 1000 kg.

AT: The national tax rate is based on weight: € 50 per 1.000 kg.

PL: \*See Council Directive 2004/74/EC.

PT: \*The national tax rate is based on weight: € 4,16 per 1000 kg.  
VAT rate valid as of 1<sup>st</sup> July 2010.

RO: \* The coal and the solid fuels used by households and/or charitable organizations are exempted from the payment of excise duties.  
The regime is applying from 1<sup>st</sup> of January 2007. (Directive 2003/96/EC – Art. 15(1)(h))

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

SI: \*[CN 2701]; Presented total amount includes CO<sub>2</sub>-tax in the amount of 1,0268 € per GJ;

\*\*[CN 2702]; Presented total amount includes CO<sub>2</sub>-tax in the amount of 1,1364 € per GJ

\*\*\*[CN 2704]. Presented total amount includes CO<sub>2</sub>-tax in the amount of 1,3362 € per GJ.

SK: \*The national tax rate is set on 10,62 EUR per 1 tonne.

\*\*Use for households is exempted.

FI: Includes CO<sub>2</sub>-tax and strategic stockpile fee.

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

SE: \*For taxation of coal and coke for heating purposes in the manufacturing process in industry outside the Emission Trading Scheme as well as agriculture, horticulture, pisciculture, forestry. For the manufacturing process in industry within the Emission Trading Scheme, the tax rate amount to SEK 15,62 (EUR 1,53) per gigajoule. Coal and coke used for heating purposes by other consumers in the business sector amount to the same rate as apply to non-business use.

SE: The national tax rates are based on weight.

## ...Coal and Coke

Situation as at 1 July 2010

| Per gigajoule   |                   | Coal and coke   |      |       |  |      |       |
|---|-------------------|---|------|-------|--|------|-------|
|   |                   | CN 2701, 2702 and 2704  |      |       |  |      |       |
| Reduced tax rates applied according to Directive 2003/96/EC |                   | Special tax rate according to Art.15(3) agriculture, horticulture, pisciculture, forestry |      |       | Reduced rate applied for railways Art. 15(1) (e) |      |       |
| MS  | National Currency | Excise duty   |      | VAT   | Excise duty                                      |      | VAT   |
|   |                   | Nat Curr  | EUR  | %     | Nat Curr   | EUR  | %     |
| BE  | EUR               | Exemption   |      | 0     |  |      | n.a.  |
| BG  | BGN               |   |      | n.a.  |  |      | n.a.  |
| CZ  | CZK               | -   | -    |       | -  | -    |       |
| DK  | DKK               | 10,69*  | 1,44 | 25,00 | 14,80  | 1,99 | 25,00 |
| DE  | EUR               |   |      | n.a.  |  |      | -     |
| EE  | EEK               |   |      | n.a.  |  |      | n.a.  |
| EL  | EUR               |   |      | n.a.  |  |      | n.a.  |
| ES  | EUR               |   |      |       |  |      |       |
| FR  | EUR               |   |      |       |  |      |       |
| IE  | EUR               |   | 0,00 | 13,50 |  | 0,00 | 13,50 |
| IT  | EUR               |   |      | n.a.  |  |      | n.a.  |
| CY  | EUR               |   |      | n.a.  |  |      | n.a.  |
| LV  | LVL               | -   | -    |       | -  | -    |       |
| LT  | LTL               |   |      | n.a.  |  |      | n.a.  |

DK: **Only CO2-tax.**

\* CO2-tax is reduced to 13/18 due to considerations of energy intensive process.

...Coal and Coke

Situation as at 1 July 2010

| Per gigajoule   |                   | Coal and coke   |      |       |  |      |       |
|---|-------------------|---|------|-------|--|------|-------|
|   |                   | CN 2701, 2702 and 2704  |      |       |  |      |       |
| Reduced tax rates applied according to Directive 2003/96/EC |                   | Special tax rate according to Art.15(3) agriculture, horticulture, pisciculture, forestry |      |       | Reduced rate applied for railways Art. 15(1) (e) |      |       |
| MS  | National Currency | Excise duty   |      | VAT   | Excise duty                                      |      | VAT   |
|   |                   | Nat Curr  | EUR  | %     | Nat Curr   | EUR  | %     |
| LU  | EUR               |   | 0    | 12,00 |  | 0    | 12,00 |
| HU  | HUF               | -   | -    |       | -  | -    |       |
| MT  | EUR               |   |      |       |  |      |       |
| NL  | EUR               |   | n.a. |       |  | n.a. |       |
| AT  | EUR               |   | -    | -     |  | -    | -     |
| PL  | PLN               | -   | -    | -     | -  | -    | -     |
| PT  | EUR               |   | n.a. |       |  | n.a. |       |
| RO  | RON               | -   | -    | 24,00 | -  | -    | 24,00 |
| SI  | EUR               |   | n.a. |       |  | n.a. |       |
| SK  | EUR               |   | -    | 19,00 |  | *-   | 19,00 |
| FI  | EUR               |   | -    | -     |  | -    | -     |
| SE  | SEK               | *21,87  | 2,15 | 25,00 | 0  | 0    | 25,00 |
| UK  | GBP               |   | n.a. |       |  | n.a. |       |

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

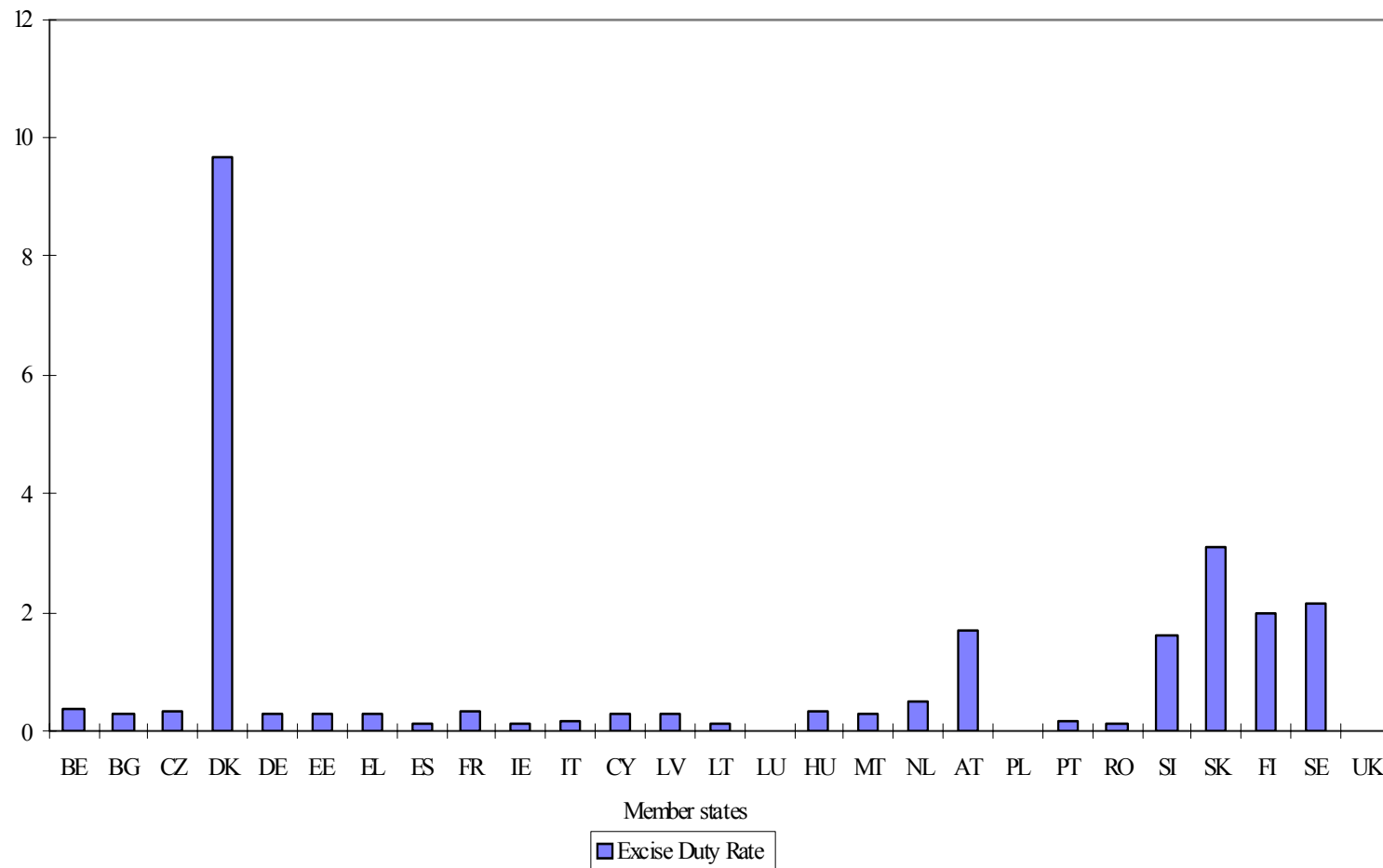
SK: \* coal and coke are exempted from the excise duty when used for carriage of goods and persons (passengers) by rail within business activity.

SE: \* Coal and coke used for other purposes than as a propellant by agriculture, horticulture, pisciculture, forestry (=same reduced rate that applies for such use by industry in the manufacturing process, that is the business rate based on Article 5).

values in EUR at 1/10/2009

## *Cole and Coke* (heating "business use")

Situation as at 1 July 2010



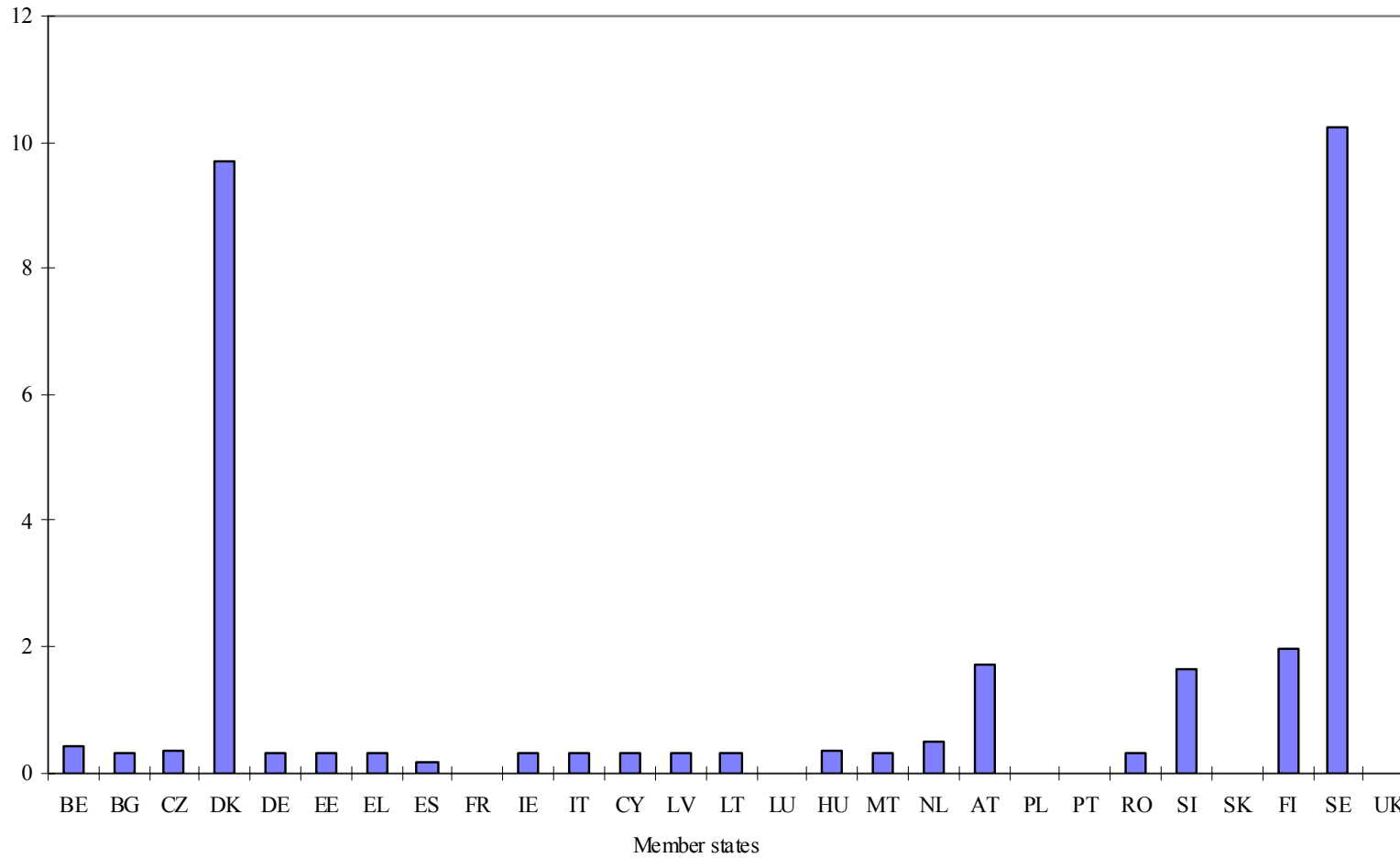
Minimum excise duty: 0,15 EUR per gigajoule

# Cole and Coke

Situation as at 1 July 2010

values in EUR at 1/10/2009

(heating "non -business use")



Excise Duty Rate

Minimum excise duty: 0,3 EUR per gigajoule

|   |                   | Electricity  |       |       |  |         |       |
|---|-------------------|--|-------|-------|--|---------|-------|
|   |                   | Business use   |       |       | Non-business use                                     |         |       |
|   |                   | CN 2716  |       |       | CN 2716  |         |       |
| Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EEC) |                   | 0,5 EUR per MWh<br>(Annex I of Directive 2003/96/EC) |       |       | 1,0 EUR per MWh<br>(Annex I of Directive 2003/96/EC) |         |       |
| MS  | National Currency | Excise duty  |       | VAT   | Excise duty  |         | VAT   |
|   |                   | NatCurr  | EUR   | %     | NatCurr  | EUR     | %     |
| BE  | EUR               | (1)  | *0    | 21,00 |  | *1,9088 | 21,00 |
| BG  | BGN               | 2,00   | 1,00  | 20,00 | *2,00  | 1,00    | 20,00 |
| CZ  | CZK               | 28,30  | 1,113 | 20,00 | 28,30  | 1,113   | 20,00 |
| DK  | DKK               | 721,00   | 96,84 | 25,00 | 607,00   | 81,53   | 25,00 |
| DE  | EUR               |  | 12,30 | 19,00 | -  | 20,50   | 19,00 |
| EE  | EEK               | 70,00  | 4,47  | 20,00 | 70,00  | 4,47    | 20,00 |
| EL  | EUR               |  | *2,50 | 11,00 |  | *5,00   | 11,00 |
| ES  | EUR               |  | 0,50  | 18,00 |  | 1,00    | 18,00 |
| FR  | EUR               |  | *0    | 19,60 |  | *0      | 19,60 |
| IE  | EUR               |  | 0,50  | 13,50 |  | 1,00    | 13,50 |
| IT  | EUR               |  | 3,10  | 20,00 |  | 4,70    | 20,00 |
| CY  | EUR               |  | 0     | 15,00 |  | *0      | 15,00 |
| LV  | LVL               | 0,71   | 1,00  | 21,00 | 0,71   | 1,00    | 21,00 |
| LT  | LTL               | 1,8  | 0,52  | 21,00 | 3,5  | 1,01    | 21,00 |
| LU  | EUR               | > 25000 Mwh  | 0,50  | 6,00  | <25000 Mwh   | 1,00    | 6,00  |
|   | **                | > 25000 Mwh  | 0,10  | 6,00  |  |         |       |

BE: Electricity business use : a federal contribution of EUR 4,0685 per MWh is collected.

BE: \*See Articles 4.2 and 5 of Council Directive 2003/96/EC.

BE: (1) delivered to a final consumer connected to a transport or distributor network with a nominal tension of more than 1 kV: 0 EUR

Delivered to a final consumer connected to a transport or distributor network with a nominal tension of 1 kV or less than 1 kV: 1,9088 EUR

° (articles 11 and 17 of Directive 2003/96/EC) an energy-intensive business with an environmental objectives agreement or arrangement: 0 EUR

° (articles 11 and 17 of Directive 2003/96/EC) a business with an environmental objectives agreement or arrangement: 0,9544 EUR

BG: \*Zero rate for electricity, used by households - article 15 (1-h) of Council Directive 2003/96/EC.

DK: Includes CO<sub>2</sub> tax.

EL: \*The excise duty on electricity is applied from 2 May 2010.

VAT rate valid as of 1st July 2010.

ES: Electricity tax has a general ad-valorem rate of the 5,113% base of VAT, except for cases in which this leads to a lower tax, in which minima apply. These minima are of 0,5 or 1,00, depending on its use (business/non business). Art. 10 of Council Dir. 2003/96/EC).

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

FR: \*See Council Directive 2003/96/EC.

CY: \*See Council Directive 2003/96/EC, Art. 4(2).

Electricity irrespective of whether is used for business or not is charged with EUR 2,2 per MWh. The income from this levy is used for providing incentives for the use of renewable sources of energy.

LT: Exemption is applied for electricity used by households and charitable organizations. See article 15(1)(h) of Directive 2003/96/EC.

LT: Exemption is applied for electricity generated using renewable energy sources. See article 15(1)(b) of Directive 2003/96/EC.

LU: \*\*metallurgical processes, electrolyse and chemical reduction or mineralogical process.

...Electricity

Situation as at 1 July 2010

| Electricity   |                   |  |          |                  |  |          |       |
|---|-------------------|--|----------|------------------|--|----------|-------|
| Business use  |                   |  |          | Non-business use |  |          |       |
| CN 2716   |                   |  |          | CN 2716          |  |          |       |
| Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EEC) |                   | 0,5 EUR per MWh<br>(Annex I of Directive 2003/96/EC) |          |                  | 1,0 EUR per MWh<br>(Annex I of Directive 2003/96/EC) |          |       |
| MS  | National Currency | Excise duty  |          | VAT %            | Excise duty  |          | VAT % |
|   |                   | NatCurr  | EUR      |                  | NatCurr  | EUR      |       |
| HU  | HUF               | 295,00   | 1,09     | 25,00            | 295,00   | 1,09     | 25,00 |
| MT  | EUR               | MWh  | *1,00    | 18,00            | MWh  | *1,00    | 18,00 |
| NL  | EUR               |  | *108,50  | 19,00            |  | *108,50  | 19,00 |
|   |                   |  | **40,60  | 19,00            |  | **40,60  | 19,00 |
|   |                   |  | ***10,80 | 19,00            |  | ***10,80 | 19,00 |
|   |                   |  | ****0,50 | 19,00            |  | ****1,00 | 19,00 |
| AT  | EUR               |  | *15,00   | 20,00            |  | *15,00   | 20,00 |
| PL  | PLN               | 20,00  | 4,71     | 22,00            | 20,00  | 4,71     | 22,00 |
| PT  | EUR               |  | -        | 6,00             |  | -        | 6,00  |
| RO  | RON               | 2,13   | *0,50    | 24,00            | 4,27   | *1,00    | 24,00 |
| SI  | EUR               |  | 1,00     | 20,00            |  | 1,00     | 20,00 |
| SK  | EUR               | per MWh  | 1,32     | 19,00            |  | *-       | 19,00 |
| FI  | EUR               |  | 2,63     | 23,00            |  | 8,83     | 23,00 |
| SE  | SEK               | *5,00  | 0,49     | 25,00            | **280,00   | 27,48    | 25,00 |
| UK  | GBP               | 0  | 0        | 17,50            | 0  | 0        | 5,00  |

NL: Rates per MWh: for consumption between \*0-10.000 kWh ; \*\*10.000-50.000 kWh ; \*\*\*50.000-10.000.000 kWh ; \*\*\*\*>10.000.000 kWh.

AT: The national tax rate is 0,015 EUR per kWh.

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

RO: The electric energy produced from energetic renewable sources is exempted from the payment of excise duties. The regime is applying from 1<sup>st</sup> of January 2007. (Directive 2003/96/EC – Art. 15(1)(b))

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

SK: \* Use for households is exempted

FI: Includes strategic stockpile fee.

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

SE: \* For taxation of electricity in the manufacturing process in industry as well as agriculture, horticulture, pisciculture, forestry. Electricity used by other consumers in the business sector amount to the same rates as apply to non-business use.

SE: \*\* In northern Sweden the tax rate is reduced to SEK 185 (EUR 18,16) per MWh.

...Electricity

Situation as at 1 July 2010

| Per MWh   |                   | Electricity – reduced rates applied in specific sectors                                    |      |       |   |      |       |   |      |       |
|---|-------------------|--|------|-------|---|------|-------|---|------|-------|
|   |                   | CN 2716  |      |       |   |      |       |   |      |       |
| Reduced tax rates applied according to Directive 2003/96/EC |                   | Special tax rate according to Art. 15(3) agriculture, horticulture, pisciculture, forestry |      |       | Reduced rate applied for railways Art. 15(1)(e) |      |       | Reduced rate applied for public transport (tram, metro, trolley-bus), Art. 15(1)(e) |      |       |
| MS  | National Currency | Excise duty  |      | VAT   | Excise duty                                     |      |       | Excise duty   |      |       |
|   |                   | Nat Curr   | EUR  |       | Nat Curr  | EUR  | %     | Nat Curr  | EUR  | %     |
| BE  | EUR               | Exemption  |      | 0     | Exemption                                       |      |       | n.a.  |      |       |
| BG  | BGN               |  |      | n.a.  |   |      |       | n.a.  |      |       |
| CZ  | CZK               | -  |      | -     | 0   |      |       | 0   |      |       |
| DK  | DKK               | 43,98*   | 5,91 | 25,00 | 62,00   | 8,33 | 25,00 | 62,00   | 8,33 | 25,00 |
| DE  | EUR               |  |      | n.a.  |   |      |       | n.a.  |      |       |
| EE  | EEK               |  |      | n.a.  |   |      |       | n.a.  |      |       |
| EL  | EUR               |  |      | n.a.  |   |      |       | n.a.  |      |       |
| ES  | EUR               |  |      | n.a.  |   |      |       | n.a.  |      |       |
| FR  | EUR               |  |      | n.a.  |   |      |       | n.a.  |      |       |
| IE  | EUR               |  |      | n.a.  |   |      |       | n.a.  |      |       |
| IT  | EUR               |  |      | n.a.  | Exemption                                       |      |       | Exemption   |      |       |
| CY  | EUR               |  |      | n.a.  |   |      |       | n.a.  |      |       |
| LV  | LVL               | -  |      | -     | *0  | *0   | 21,00 | *0  | *0   | 21,00 |
| LT  | LTL               |  |      | n.a.  |   |      |       | n.a.  |      |       |

BG: \*Reimbursement of excise duty paid when it has been proved that electricity was used for the carriage of goods and passengers by rail – art. 15(e) of Council Directive 2003(96)EC.

DK: **Only CO2-tax.**

\* CO2-tax is reduced to 13/18 due to considerations of energy intensive process.

LV: \* Electricity used for the carriage of goods and public carriage of passengers, including on rail transport and in public carriage of passengers in towns, is exempt from tax.

...Electricity

Situation as at 1 July 2010

| Per MWh   |                   | Electricity – reduced rates applied in specific sectors                                    |      |       |   |      |       |   |      |       |
|---|-------------------|--|------|-------|---|------|-------|---|------|-------|
|   |                   | CN 2716  |      |       |   |      |       |   |      |       |
| Reduced tax rates applied according to Directive 2003/96/EC |                   | Special tax rate according to Art. 15(3) agriculture, horticulture, pisciculture, forestry |      |       | Reduced rate applied for railways Art. 15(1)(e) |      |       | Reduced rate applied for public transport (tram, metro, trolley-bus), Art. 15(1)(e) |      |       |
| MS  | National Currency | Excise duty  |      |       | Excise duty                                     |      |       | Excise duty   |      |       |
|   |                   | Nat Curr   | EUR  | %     | Nat Curr  | EUR  | %     | Nat Curr  | EUR  | %     |
| LU  | EUR               |  | n.a. |       |   | n.a. |       |   | n.a. |       |
| HU  | HUF               | -  | -    |       | -   | -    |       | -   | -    |       |
| MT  | EUR               |  |      |       |   |      |       |   |      |       |
| NL  | EUR               |  | n.a. |       |   | n.a. |       |   | n.a. |       |
| AT  | EUR               |  | -    | -     |   | -    | -     |   | -    | -     |
| PL  | PLN               | -  | -    | -     | -   | -    | -     | -   | -    | -     |
| PT  | EUR               |  | n.a. |       |   | n.a. |       |   | n.a. |       |
| RO  | RON               | -  | -    | 24,00 | -   | -    | 24,00 | -   | -    | 24,00 |
| SI  | EUR               |  | n.a. |       |   | n.a. |       |   | n.a. |       |
| SK  | EUR               |  | -    | 19,00 |   | *-   | 19,00 |   | *-   | 19,00 |
| FI  | EUR               |  | 2,63 | 23,00 |   | -    | -     |   | -    | -     |
| SE  | SEK               | 5,00   | 0,49 | 25,00 | 0   | 0    | 25,00 | 0   | 0    | 25,00 |
| UK  | GBP               |  | n.a. |       |   | n.a. |       |   | n.a. |       |

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

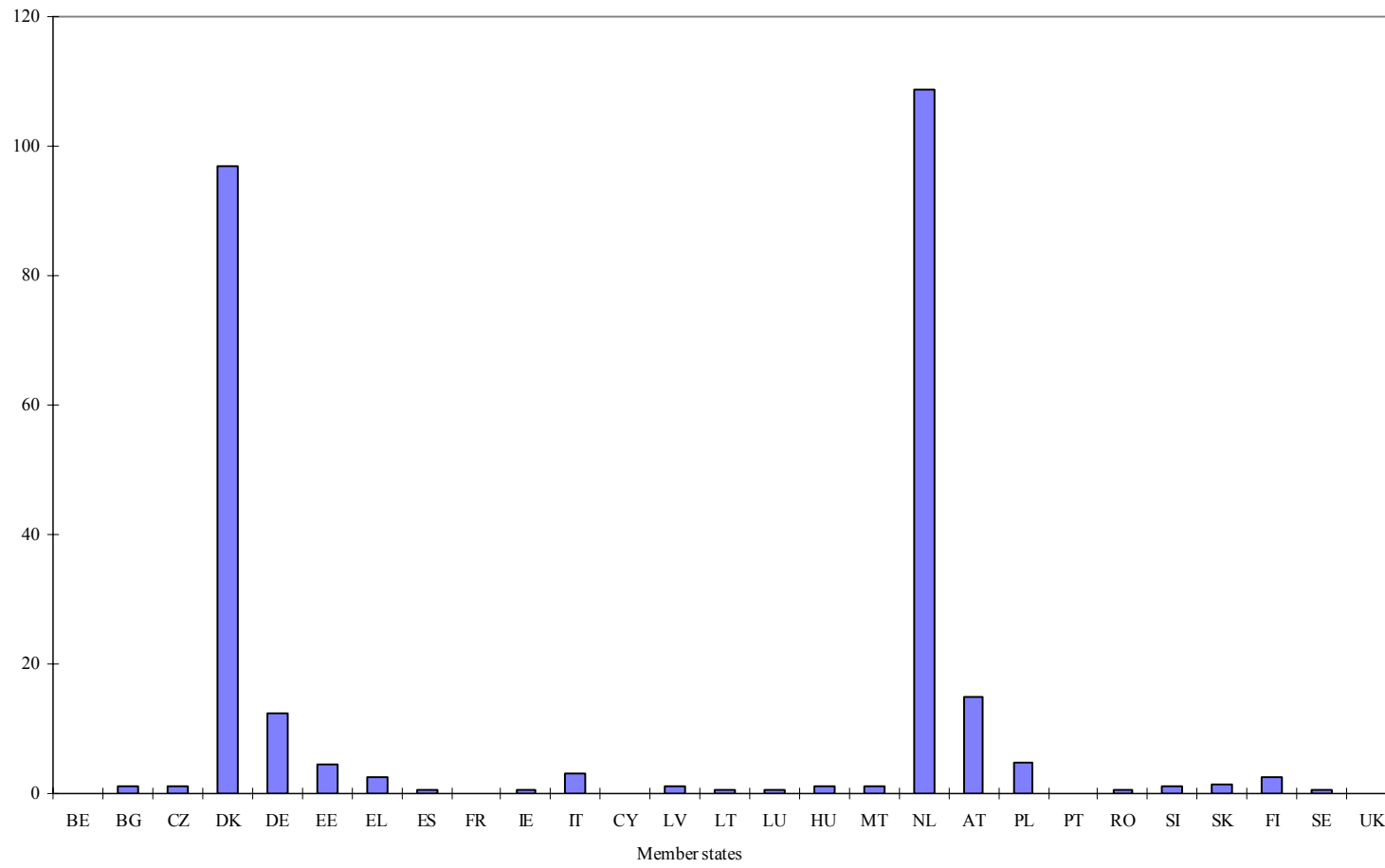
SK: \* electricity is exempted from the excise duty when used for carriage of goods and passengers by rail and in public transport within business activity.

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

values in EUR at 1/10/2009

### Electricity ("business use")

Situation as at 1 July 2010



Excise Duty Rate

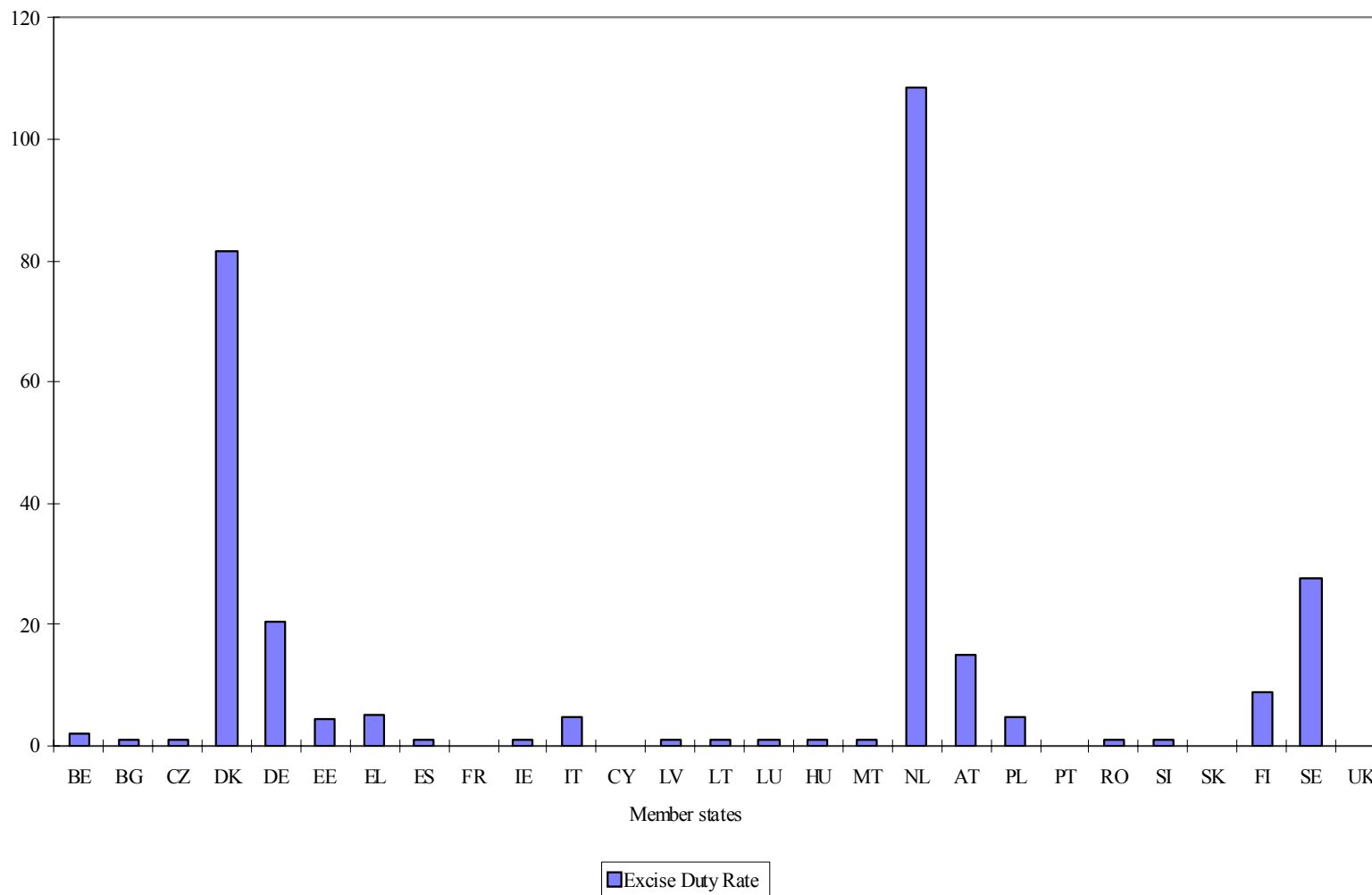
Minimum excise duty: 0,5 EUR per MWh

# Electricity

("non-business use")

Situation as at 1 July 2010

values in EUR at 1/10/2009



Minimum excise duty: 1,00 EUR per MWh

| Member State  | Tax  |  |  | Description  |
|---|--|--|--|--|
|   | Tax type   | NatCurr  | EUR  |  |
| <b>Belgium</b><br>Parafiscal tax                      |  | 4,0685<br>0,3267   | per MWh<br>per MWh   | Federal contribution on electricity<br>Federal contribution on natural gas   |
| <b>Cyprus</b>   |  | 10,7<br>9,9  | per 1000 litres<br>per 1000 kg   | Strategic stockpile tax on petrol, gasoil and kerosene.<br>Strategic stockpile tax on heavy fuel oil.  |
| <b>Germany</b><br>Parafiscal tax                      |  | 5,47<br>4,14<br>3,70   | per 1000 kg<br>per 1000 kg<br>per 1000 kg  | Oil stockpile charge on petrol and aviation fuel ( <i>product group 1</i> ).<br>Oil stockpile charge on gas oil, light heating oil, petroleum and kerosene ( <i>product group 2</i> ).<br>Oil stockpile charge on heavy fuel oil ( <i>product group 3</i> ).   |
| <b>Netherlands</b>                                    |  | 5,90   | per 1000 litres/kg   | "COVA-levy" on petrol, diesel, gas oil, LPG and kerosene.<br><u>COVA-levy:</u> (= A levy on petroleum products subject to excise duty on mineral oils which is based on the law: "Wet voorraadvorming aardolieproducten 2001". The levy is payable by the same person responsible for the excise duty on mineral oils.)  |
| <b>Finland</b><br>Parafiscal tax                      |  | 6,80<br>2,80<br>3,50<br>2,80<br>3,50<br>0,02<br>0,05<br>0,13 | per 1000 litres<br>per 1000 kg<br>per 1000 litres<br>per 1000 litres<br>per 1000 litres<br>per gigajoule<br>per gigajoule<br>per MWh | Strategic stockpile on petrol<br>Strategic stockpile tax on heavy fuel oil<br>Strategic stockpile tax on gasoil used as propellant and for heating purposes.<br>Strategic stockpile tax on kerosene for heating purposes; used for industrial and commercial purposes.<br>Strategic stockpile tax on kerosene.<br>Strategic stockpile tax on natural gas.<br>Strategic stockpile tax on coal and coke.<br>Strategic stockpile tax on electricity |
| <b>Sweden</b><br>Parafiscal tax                       | <b>SEK</b><br>(oils)<br>27,00<br><br>30,00                 | 2,65<br><br>2,94   | for each 0,1% by weight per<br>1000 litres.<br><br>per 1000 kg   | <u>Sulphur tax:</u><br>A sulphur tax on all mineral oils, coal, petroleum coke, peat and natural gas.<br>For mineral oils the tax rate is SEK 27 (EUR 2,65) for each 0,1 % by weight of sulphur content<br>Liquid and gaseous fuels with a sulphur content of maximum 0,05 % by weight are exempted from tax.<br><br>Solid and gaseous fuels.  |
| <b>United Kingdom</b><br>Climate change levy<br>(CCL) | <b>GBP</b><br>0,00470<br><br>0,00164<br>0,01281<br>0,01050 | 0,0052<br><br>0,00180<br>0,0141<br>0,0115                    | Per kWh<br><br>Per kWh<br>Per kg<br>Per kg   | CCL on electricity to non domestic users<br><br>CCL on natural gas to non domestic users<br>CCL on solid fuel ( <i>I</i> ) to non domestic users<br>CCL on LPG to non domestic users   |

UK (1) Solid fuel = coal, lignite, and coke, and semi-coke, of coal and lignite

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

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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 rev.1**  
**July 2009**



# EXCISE DUTY TABLES

(Tax receipts - Energy products and Electricity)



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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**Revised in January 2010**

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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      | EUR      | EUR      | EUR      | EUR      |
|  |                   | 2005     | 2006     | 2007     | 2008     | 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).

# **ENERGY PRODUCTS & ELECTRICITY**

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

### *Energy Products & Electricity*

(in millions)

| MS        | Year | NatCurr | I                                    |         | II              |          | III      |          | IV              |        | V              |       |
|-----------|------|---------|--------------------------------------|---------|-----------------|----------|----------|----------|-----------------|--------|----------------|-------|
|           |      |         | Leaded petrol/lead substitute petrol |         | Unleaded Petrol |          | Diesel   |          | LPG and Methane |        | Heavy fuel oil |       |
|           |      |         | NatCurr                              | EUR     | NatCurr         | EUR      | NatCurr  | EUR      | NatCurr         | EUR    | NatCurr        | EUR   |
| <b>BE</b> | 2005 | EUR     | -----                                | 1,89    | -----           | 1404,41  | -----    | 2665,25  | -----           | 3,29   | -----          | 15,49 |
|           | 2006 | EUR     | -----                                | 6,25    | -----           | 1314,73  | -----    | 2701,44  | -----           | 3,32   | -----          | 8,96  |
|           | 2007 | EUR     | -----                                | 2,25    | -----           | 1260,75  | -----    | 2750,68  | -----           | 3,06   | -----          | 0,18  |
|           | 2008 | EUR     | -----                                | 6,88    | -----           | 1155,25  | -----    | 2773,30  | -----           | 3,18   | -----          | 1,03  |
| <b>BG</b> | 2007 | BGN     | 0,00                                 | 0,00    | 509,60          | 260,56   | 1036,40  | 529,91   | 132,10          | 67,54  | 17,20          | 8,79  |
|           | 2008 | BGN     | 0,00                                 | 0,00    | 634,90          | 324,62   | 1213,58  | 620,49   | 140,52          | 71,85  | 19,63          | 10,04 |
| <b>CZ</b> | 2005 | CZK     | 7,71                                 | 0,25    | 32307,14        | 1064,10  | 42491,98 | 1399,56  | 365,52          | 12,04  | 248,28         | 8,18  |
|           | 2006 | CZK     | 9,02                                 | 0,31    | 31018,12        | 1068,49  | 45010,75 | 1550,49  | 361,99          | 12,47  | 225,43         | 7,77  |
|           | 2007 | CZK     | 8,59                                 | 0,31    | 32651,20        | 1186,24  | 47672,26 | 1731,96  | 335,45          | 12,19  | 161,84         | 5,88  |
|           | 2008 | CZK     | 8,82                                 | 0,33    | 32374,86        | 1228,00  | 49223,93 | 1867,09  | 327,90          | 12,44  | 128,92         | 4,89  |
| <b>DK</b> | 2005 | DKK     | 0,038                                | 0,01    | 9523,66         | 1280,87  | 9364,88  | 1259,211 | 171,09          | 23,00  | 508,29         | 68,35 |
|           | 2006 | DKK     | -0,53                                | -0,07   | 9257,00         | 1240,87  | 9529,09  | 1277,34  | 169,58          | 22,73  | 419,07         | 56,18 |
|           | 2007 | DKK     | 0,14                                 | 0,02    | 9208,34         | 1234,92  | 9918,33  | 1330,14  | 163,20          | 21,89  | 259,97         | 34,86 |
|           | 2008 | DKK     | 0,36                                 | 0,05    | 8878,12         | 1190,86  | 10133,88 | 1359,30  | 145,10          | 19,46  | 220,47         | 29,57 |
| <b>DE</b> | 2005 | EUR     | -----                                | 9,99    | -----           | 19316,80 | -----    | 14335,14 | -----           | 74,61  | -----          | 17,67 |
|           | 2006 | EUR     | -----                                | 10,21   | -----           | 19453,85 | -----    | 15568,17 | -----           | 58,95  | -----          | 25,28 |
|           | 2007 | EUR     | -----                                | 9,67    | -----           | 18805,18 | -----    | 16271,75 | -----           | 72,95  | -----          | 44,38 |
|           | 2008 | EUR     | -----                                | 9,95    | -----           | 18190,11 | -----    | 16933,72 | -----           | 102,29 | -----          | 56,03 |
| <b>EE</b> | 2005 | EEK     | 0                                    | 0       | 1792,00         | 114,53   | 1543,00  | 98,62    | 2,00            | 0,13   | 10,00          | 0,64  |
|           | 2006 | EEK     | 0                                    | 0       | 1919,00         | 122,65   | 1790,00  | 114,40   | 3,00            | 0,19   | 16,00          | 1,02  |
|           | 2007 | EEK     | 0                                    | 0       | 2058,00         | 131,53   | 2276,00  | 145,46   | 2,50            | 0,16   | 9,70           | 0,62  |
|           | 2008 | EEK     | 0                                    | 0       | 2251,00         | 143,87   | 2328,00  | 148,79   | 4,40            | 0,28   | 19,00          | 1,22  |
| <b>EL</b> | 2005 | EUR     | -----                                | 1541,93 | *Leaded Petrol  |          | -----    | 886,22   | -----           | 4,93   | -----          | 44,82 |
|           | 2006 | EUR     | -----                                | 1608,90 | *Leaded Petrol  |          | -----    | 949,80   | -----           | 4,29   | -----          | 45,31 |
|           | 2007 | EUR     | -----                                | 1776,41 | *Leaded Petrol  |          | -----    | 1043,35  | -----           | 4,84   | -----          | 42,10 |
|           | 2008 | EUR     | -----                                | 1863,45 | *Leaded Petrol  |          | -----    | 1184,61  | -----           | 5,06   | -----          | 47,13 |

(\*) = Figure included in...

DE Column IV "LPG and Methane" contains only for using as motor fuel

...Revenues – Energy Products & Electricity

(in millions)

|           |         | VI                                   |          | VII         |         | VIII        |         | IX          |          | X   |           |          |
|-----------|---------|--------------------------------------|----------|-------------|---------|-------------|---------|-------------|----------|---|-----------|----------|
| MS        | Year    | Total Revenues from all Mineral Oils |          | Natural Gas |         | Coal & Coke |         | Electricity |          | Total Revenues from all Energy products & Electricity |           |          |
|           | NatCurr | NatCurr                              | EUR      | NatCurr     | EUR     | NatCurr     | EUR     | NatCurr     | EUR      | NatCurr   | EUR       |          |
| <b>BE</b> | 2005    | EUR                                  | -----    | 4090,33     | -----   | 70,86       | -----   | 0,19        | -----    | 42,42   | -----     | 4203,80  |
|           | 2006    | EUR                                  | -----    | 4034,70     | -----   | 74,91       | -----   | 26,32       | -----    | 54,23   | -----     | 4190,16  |
|           | 2007    | EUR                                  | -----    | 4016,92     | -----   | 62,58       | -----   | 17,39       | -----    | 51,48   | -----     | 4148,37  |
|           | 2008    | EUR                                  | -----    | 3939,64     | -----   | 51,78       | -----   | 31,86       | -----    | 43,45   | -----     | 4066,73  |
| <b>BG</b> | 2007    | BGN                                  | 1695,20  | 866,76      | 0,00    | 0,00        | 9,32    | 4,76        | 16,55    | 8,46  | 1721,07   | 879,98   |
|           | 2008    | BGN                                  | 2008,63  | 1027,00     | 0,00    | 0,00        | 5,15    | 2,63        | 23,59    | 12,06   | 2037,37   | 1041,69  |
| <b>CZ</b> | 2005    | CZK                                  | 75420,63 | 2484,13     | *       | *           | *       | *           | *        | *   | *75420,63 | *2484,13 |
|           | 2006    | CZK                                  | 76625,31 | 2639,52     | *       | *           | *       | *           | *        | *   | *76625,31 | *2639,52 |
|           | 2007    | CZK                                  | 80829,34 | 2936,58     | *       | *           | *       | *           | *        | *   | 80829,34  | 2936,58  |
|           | 2008    | CZK                                  | 82064,44 | 3112,75     | 1002,88 | 38,04       | 431,60  | 16,37       | 1019,18  | 38,66   | 84518,10  | 3205,82  |
| <b>DK</b> | 2005    | DKK                                  | 19567,96 | 2630,53     | 3716,75 | 499,76      | 1464,44 | 196,91      | 8427,31  | 1133,14   | 33176,46  | 4460,34  |
|           | 2006    | DKK                                  | 19374,21 | 2597,05     | 3677,71 | 492,98      | 1539,35 | 206,34      | 8697,03  | 1165,81   | 33288,30  | 4462,18  |
|           | 2007    | DKK                                  | 19549,97 | 2621,84     | 3123,65 | 418,91      | 1413,35 | 189,54      | 8663,515 | 1161,86   | 32750,50  | 4392,15  |
|           | 2008    | DKK                                  | 19377,92 | 2599,25     | 3799,24 | 509,61      | 1471,17 | 197,33      | 8697,08  | 1166,58   | 33345,40  | 4472,77  |
| <b>DE</b> | 2005    | EUR                                  | -----    | 35254,34    | -----   | 3058,85     | -----   | 0           | -----    | 6462,00   | -----     | 44775,19 |
|           | 2006    | EUR                                  | -----    | 35018,23    | -----   | 2946,56     | -----   | 17,00       | -----    | 6272,00   | -----     | 44253,79 |
|           | 2007    | EUR                                  | -----    | 36536,29    | -----   | 2418,30     | -----   | 23,41       | -----    | 6354,53   | -----     | 45309,13 |
|           | 2008    | EUR                                  | -----    | 39227,64    | -----   | 2089,26     | -----   | 19,90       | -----    | 6260,63   | -----     | 45488,27 |
| <b>EE</b> | 2005    | EEK                                  | 3350,00  | 214,10      | 0       | 0           | 0       | 0           | 0        | 0   | 3350,00   | 214,10   |
|           | 2006    | EEK                                  | 3729,00  | 238,33      | 0       | 0           | 0       | 0           | 0        | 0   | 3729,00   | 238,33   |
|           | 2007    | EEK                                  | 4353,00  | 278,21      | 0       | 0           | 0,03    | 0,002       | 0        | 0   | 4353,00   | 278,21   |
|           | 2008    | EEK                                  | 4604,00  | 294,25      | 93,00   | 5,96        | 0,03    | 0,002       | 319,00   | 20,41   | 5017,0    | 320,62   |
| <b>EL</b> | 2005    | EUR                                  | -----    | 2477,90     | -----   | 0           | -----   | 0           | -----    | 0   | -----     | 2477,90  |
|           | 2006    | EUR                                  | -----    | 2608,29     | -----   | 0           | -----   | 0           | -----    | 0   | -----     | 2608,29  |
|           | 2007    | EUR                                  | -----    | 2866,70     | -----   | 0           | -----   | 1,15        | -----    | 0   | -----     | 2867,85  |
|           | 2008    | EUR                                  | -----    | 3100,25     | -----   | 0           | -----   | 0,86        | -----    | 0   | -----     | 3101,11  |

(\*) = Figure included in...

CZ \* Transitional period until 1 of January 2008; see the Council Directive 2004/74/CE

**...Revenues – Energy Products & Electricity**

(in millions)

|           |      |         | I                                    |        | II              |          | III     |          | IV              |        | V              |       |
|-----------|------|---------|--------------------------------------|--------|-----------------|----------|---------|----------|-----------------|--------|----------------|-------|
| MS        | Year | NatCurr | Leaded petrol/lead substitute petrol |        | Unleaded Petrol |          | Diesel  |          | LPG and Methane |        | Heavy fuel oil |       |
|           |      |         | NatCurr                              | EUR    | NatCurr         | EUR      | NatCurr | EUR      | NatCurr         | EUR    | NatCurr        | EUR   |
| <b>ES</b> | 2005 | EUR     | -----                                | 115,92 | -----           | 3490,05  | -----   | 8743,00  | -----           | 0,69   | -----          | 22,77 |
|           | 2006 | EUR     | -----                                | 0,23   | -----           | 3386,79  | -----   | 9241,78  | -----           | 0,72   | -----          | 21,17 |
|           | 2007 | EUR     | -----                                | 0,20   | -----           | 3.305,49 | -----   | 9755,54  | -----           | 0,68   | -----          | 22,50 |
|           | 2008 | EUR     | -----                                | 0,20   | -----           | 2961,28  | -----   | 9548,06  | -----           | 0,71   | -----          | 20,69 |
| <b>FR</b> | 2005 | EUR     | -----                                | 284,00 | -----           | 8274,00  | -----   | 15042,00 | -----           | 14,00  | -----          | 52,00 |
|           | 2006 | EUR     | -----                                | 66,00  | -----           | 7989,00  | -----   | 15452,00 | -----           | 12,00  | -----          | 63,00 |
|           | 2007 | EUR     | -----                                | 15,00  | -----           | 7841,00  | -----   | 16302,00 | -----           | n.d.   | -----          | n.d.  |
|           | 2008 | EUR     | -----                                | 5,00   | -----           | 7311,00  | -----   | 16406,00 | -----           | n.d.   | -----          | n.d.  |
| <b>IE</b> | 2005 | EUR     | -----                                | 0,00   | -----           | 1001,88  | -----   | 1027,07  | -----           | 5,51   | -----          | 13,43 |
|           | 2006 | EUR     | -----                                | 0,00   | -----           | 1026,36  | -----   | 1103,53  | -----           | 2,92   | -----          | 11,35 |
|           | 2007 | EUR     | -----                                | 0,00   | -----           | 1079,40  | -----   | 1144,35  | -----           | 0,07   | -----          | 8,41  |
|           | 2008 | EUR     | -----                                | 0,00   | -----           | 1046,77  | -----   | 1117,07  | -----           | 0,05   | -----          | 6,26  |
| <b>IT</b> | 2005 | EUR     | -----                                | *      | -----           | *        | -----   | *        | -----           | 635,45 | -----          | *     |
|           | 2006 | EUR     | -----                                | *      | -----           | *        | -----   | *        | -----           | 519,94 | -----          | *     |
|           | 2007 | EUR     | -----                                | *      | -----           | *        | -----   | *        | -----           | 448,18 | -----          | *     |
|           | 2008 | EUR     | -----                                | *      | -----           | *        | -----   | *        | -----           | 455,79 | -----          | *     |
| <b>CY</b> | 2005 | CYP     | 0,04                                 | 0,07   | 70,54           | 121,62   | 78,56   | 135,44   | 0,004           | 0,008  | 0              | 0     |
|           | 2006 | CYP     | 0,03                                 | 0,05   | 75,19           | 131,11   | 72,67   | 126,70   | 0,006           | 0,011  | 0              | 0     |
|           | 2007 | CYP     | *                                    | *      | *               | *        | *       | *        | *               | *      | *              | *     |
|           | 2008 | EUR     | -----                                | *      | -----           | *        | -----   | *        | -----           | *      | -----          | *     |
| <b>LV</b> | 2005 | LVL     | 0,0003                               | 0,0004 | 82,55           | 118,57   | 113,73  | 163,36   | 2,47            | 3,55   | 0,21           | 0,30  |
|           | 2006 | LVL     | 0,0009                               | 0,0012 | 91,23           | 131,04   | 126,09  | 181,11   | 2,65            | 3,81   | 0,32           | 0,46  |
|           | 2007 | LVL     | 0,0038                               | 0,0054 | 105,25          | 150,70   | 159,29  | 228,08   | 2,54            | 3,64   | 0,60           | 0,86  |
|           | 2008 | LVL     | 0,0037                               | 0,0053 | 113,30          | 162,14   | 174,21  | 249,30   | 2,05            | 2,93   | 0,66           | 0,94  |
| <b>LT</b> | 2005 | LTL     | -                                    | -      | 436,10          | 126,30   | 646,70  | 187,30   | 97,90           | 28,35  | 5,30           | 1,53  |
|           | 2006 | LTL     | -                                    | -      | 465,94          | 134,94   | 727,93  | 210,82   | 97,93           | 28,36  | 9,29           | 2,69  |
|           | 2007 | LTL     | -                                    | -      | 558,63          | 161,79   | 903,47  | 261,66   | 89,19           | 25,83  | 3,18           | 0,92  |
|           | 2008 | LTL     | -                                    | -      | 621,90          | 180,11   | 968,57  | 280,52   | 84,89           | 24,59  | 6,68           | 1,94  |

(\*) = Figure included in...

ES Column II "Unleaded Petrol" also includes high octane unleaded petrol.

ES Column III « Diesel » = includes Gas Oil used for industrial/commercial and heating purposes

IE : Column III « Diesel » = includes Gas Oil used for industrial/commercial and heating purposes.

IT: figures for Columns I, II, III, V, included in column VI: no separate figures are available

CY: \*Figures for Columns I, II, III, IV, V are included in column VI: no separate figures are available

LT: Column III « Diesel » = includes gas oil used for heating purposes and kerosene

...Revenues – Energy Products & Electricity

(in millions)

|           |      | VI                                   |         | VII         |       | VIII        |       | IX          |         | X   |          |        |
|-----------|------|--------------------------------------|---------|-------------|-------|-------------|-------|-------------|---------|---|----------|--------|
| MS        | Year | Total Revenues from all Mineral Oils |         | Natural Gas |       | Coal & Coke |       | Electricity |         | Total Revenues from all Energy products & Electricity |          |        |
|           |      | NatCurr                              | EUR     | NatCurr     | EUR   | NatCurr     | EUR   | NatCurr     | EUR     | NatCurr   | EUR      |        |
| <b>ES</b> | 2005 | EUR                                  | -----   | 12372,43    | ----- | -----       | ----- | -----       | 925,66  | -----   | 13298,09 |        |
|           | 2006 | EUR                                  | -----   | 12650,68    | ----- | -----       | ----- | -----       | 1052,73 | -----   | 13703,41 |        |
|           | 2007 | EUR                                  | -----   | 13084,41    | ----- | -----       | ----- | -----       | 1153,16 | -----   | 14237,57 |        |
|           | 2008 | EUR                                  | -----   | 12530,94    | ----- | -----       | ----- | -----       | 1285,02 | -----   | 13815,96 |        |
| <b>FR</b> | 2005 | EUR                                  | -----   | 24763,00    | ----- | 186,00      | ----- | -----       | -----   | -----   | 24949,00 |        |
|           | 2006 | EUR                                  | -----   | 24646,00    | ----- | 186,89      | ----- | -----       | -----   | -----   | 24832,89 |        |
|           | 2007 | EUR                                  | -----   | 25071,00    | ----- | 196,51      | 0,43  | -----       | -----   | -----   | 25267,94 |        |
|           | 2008 | EUR                                  | -----   | 24681,00    | ----- | 242,00      | 7,00  | -----       | -----   | -----   | 24930,00 |        |
| <b>IE</b> | 2005 | EUR                                  | -----   | 2047,89     | ----- | 0,00        | 0,00  | -----       | 0,00    | -----   | 2047,89  |        |
|           | 2006 | EUR                                  | -----   | 2144,16     | ----- | 0,00        | 0,00  | -----       | 0,00    | -----   | 2144,16  |        |
|           | 2007 | EUR                                  | -----   | 2163,78     | ----- | 0,00        | 0,00  | -----       | 0,00    | -----   | 2163,78  |        |
|           | 2008 | EUR                                  | -----   | 2170,15     | ----- | 0,00        | 0,00  | -----       | 0,00    | -----   | 2170,15  |        |
| <b>IT</b> | 2005 | EUR                                  | -----   | 24853,250   | ----- | 4053,40     | 48,99 | -----       | 1116,46 | -----   | 30072,10 |        |
|           | 2006 | EUR                                  | -----   | 23123,752   | ----- | 3986,70     | 41,81 | -----       | 1216,03 | -----   | 28888,23 |        |
|           | 2007 | EUR                                  | -----   | 22857,304   | ----- | 4004,48     | 45,15 | -----       | 1310,38 | -----   | 28665,50 |        |
|           | 2008 | EUR                                  | -----   | 22439,951   | ----- | 2458,21     | 50,86 | -----       | 1341,47 | -----   | 26290,49 |        |
| <b>CY</b> | 2005 | CYP                                  | 149,14  | 257,14      | 0     | 0           | 0     | 0           | 0       | 0   | 149,14   | 257,14 |
|           | 2006 | CYP                                  | 147,89  | 257,88      | 0     | 0           | 0     | 0           | 0       | 0   | 147,89   | 257,88 |
|           | 2007 | CYP                                  | 157,78  | 272,88      | 0     | 0           | 0     | 0           | 0       | 0   | 157,78   | 272,88 |
|           | 2008 | EUR                                  | -----   | 261,48      | ----- | 0           | 0     | -----       | 0       | -----   | 261,48   |        |
| <b>LV</b> | 2005 | LVL                                  | 198,93  | 285,74      | -     | -           | -     | -           | -       | -   | 198,93   | 285,74 |
|           | 2006 | LVL                                  | 220,67  | 316,96      | -     | -           | -     | -           | -       | -   | 220,67   | 316,96 |
|           | 2007 | LVL                                  | 267,68  | 383,28      | -     | -           | 0,26  | 0,37        | 0,53    | 0,76  | 268,47   | 384,41 |
|           | 2008 | LVL                                  | 290,22  | 415,32      | -     | -           | 0,47  | 0,67        | 0,82    | 1,17  | 291,51   | 417,16 |
| <b>LT</b> | 2005 | LTL                                  | 1186,00 | 343,49      | -     | -           | -     | -           | -       | -   | 1186,00  | 343,49 |
|           | 2006 | LTL                                  | 1301,09 | 376,82      | -     | -           | -     | -           | -       | -   | 1301,09  | 376,82 |
|           | 2007 | LTL                                  | 1554,47 | 450,21      | -     | -           | 3,37  | 0,98        | -       | -   | 1557,84  | 451,18 |
|           | 2008 | LTL                                  | 1682,05 | 487,16      | -     | -           | 4,19  | 1,21        | -       | -   | 1686,24  | 488,37 |

(\*) = Figure included in...

CY: \* Figures for Columns I, II, III, IV, V are included in column VI: no separate figures are available

**...Revenues – Energy Products & Electricity**

(in millions)

| MS        | Year | NatCurr | I                                    |         | II              |         | III            |         | IV              |        | V              |        |
|-----------|------|---------|--------------------------------------|---------|-----------------|---------|----------------|---------|-----------------|--------|----------------|--------|
|           |      |         | Leaded petrol/lead substitute petrol |         | Unleaded Petrol |         | Diesel         |         | LPG and Methane |        | Heavy fuel oil |        |
|           |      |         | NatCurr                              | EUR     | NatCurr         | EUR     | NatCurr        | EUR     | NatCurr         | EUR    | NatCurr        | EUR    |
| <b>LU</b> | 2005 | EUR     | -----                                | 0,098   | -----           | 287,58  | -----          | 582,43  | -----           | 0,180  | -----          | 0,044  |
|           | 2006 | EUR     | -----                                | 0,136   | -----           | 265,50  | -----          | 589,28  | -----           | 0,198  | -----          | 0,037  |
|           | 2007 | EUR     | -----                                | 0,148   | -----           | 265,84  | -----          | 615,00  | -----           | 0,284  | -----          | 0,026  |
|           | 2008 | EUR     | -----                                | 0,135   | -----           | 253,65  | -----          | 644,80  | -----           | 0,298  | -----          | 0,010  |
| <b>HU</b> | 2005 | HUF     | 1620,00                              | 6,60    | 204969,00       | 834,63  | 245765,00      | 1000,75 | 1861,00         | 7,58   | 541,00         | 2,20   |
|           | 2006 | HUF     | 964,00                               | 3,81    | 214284,00       | 848,01  | 273638,00      | 1082,90 | 1799,00         | 7,12   | 470,00         | 1,86   |
|           | 2007 | HUF     | 5757,00                              | 22,90   | 213367,00       | 848,58  | 283227,00      | 1126,42 | 1661,00         | 6,61   | 212,00         | 0,84   |
|           | 2008 | HUF     | 1071,00                              | 4,23    | 214877,00       | 848,58  | 295250,00      | 1165,98 | 1543,00         | 6,09   | 218,00         | 0,86   |
| <b>MT</b> | 2005 | MTL     | 0,19                                 | 0,44    | 12,295          | 28,311  | 13,395         | 30,843  | 0,279           | 0,642  | 0,102          | 0,235  |
|           | 2006 | MTL     | 3,698                                | 8,614   | 12,986          | 30,249  | 16,730         | 38,970  | 0,299           | 0,696  | 0,284          | 0,662  |
|           | 2007 | MTL     | -----                                | 0,00    | 17,168          | 39,991  | 17,412         | 40,559  | 0,294           | 0,685  | 0,491          | 1,144  |
|           | 2008 | EUR     | -----                                | 0,00    | -----           | 38,571  | -----          | 39,921  | -----           | 0,721  | -----          | 1,469  |
| <b>NL</b> | 2005 | EUR     | -----                                | 0,00    | -----           | 3935,00 | -----          | 2612,00 | -----           | 32,75  | -----          | 1,78   |
|           | 2006 | EUR     | -----                                | 0,00    | -----           | 3883,92 | -----          | 2736,96 | -----           | 33,07  | -----          | 0,85   |
|           | 2007 | EUR     | -----                                | 0,00    | -----           | 4017,84 | -----          | 2891,27 | -----           | 33,73  | -----          | 2,05   |
|           | 2008 | EUR     | -----                                | 0,00    | -----           | 4066,61 | -----          | 3157,96 | -----           | 33,41  | -----          | 3,29   |
| <b>AT</b> | 2005 | EUR     | -----                                | *       | -----           | *       | -----          | *       | -----           | *      | -----          | *      |
|           | 2006 | EUR     | -----                                | *       | -----           | *       | -----          | *       | -----           | *      | -----          | *      |
|           | 2007 | EUR     | -----                                | *       | -----           | *       | -----          | *       | -----           | *      | -----          | *      |
|           | 2008 | EUR     | -----                                | *       | -----           | *       | -----          | *       | -----           | *      | -----          | *      |
| <b>PL</b> | 2005 | PLN     | 16609,24                             | 4073,49 | *Leaded Petrol  |         | *Leaded Petrol |         | 1178,64         | 289,07 | *624,77        | 153,23 |
|           | 2006 | PLN     | 17667,66                             | 4569,42 | *Leaded Petrol  |         | *Leaded Petrol |         | 1203,33         | 311,22 | 584,57         | 151,19 |
|           | 2007 | PLN     | 21257,31                             | 5552,10 | *Leaded Petrol  |         | *Leaded Petrol |         | 1227,10         | 320,50 | 450,63         | 117,70 |
|           | 2008 | PLN     | 21949,60                             | 6094,91 | *Leaded Petrol  |         | *Leaded Petrol |         | 1172,30         | 325,52 | 379,50         | 105,38 |

(\*) = Figure included in...

HU: Column V "Heavy fuel oil" = heating purposes

AT: (\*)Columns I – V: figures included in column VI (no separate figures available)

PL: (\*) figures include heavy fuel oil and gas oil for heating purposes

**...Revenues – Energy Products & Electricity**

(in millions)

| MS        | Year | NatCurr | VI                                   |         | VII         |         | VIII        |       | IX          |         | X   |          |
|-----------|------|---------|--------------------------------------|---------|-------------|---------|-------------|-------|-------------|---------|---|----------|
|           |      |         | Total Revenues from all Mineral Oils |         | Natural Gas |         | Coal & Coke |       | Electricity |         | Total Revenues from all Energy products & Electricity |          |
|           |      |         | NatCurr                              | EUR     | NatCurr     | EUR     | NatCurr     | EUR   | NatCurr     | EUR     | NatCurr   | EUR      |
| <b>LU</b> | 2005 | EUR     | -----                                | 717,53  | -----       | 0       | -----       | 0     | -----       | 7,79    | -----   | 725,32   |
|           | 2006 | EUR     | -----                                | 855,16  | -----       | 0       | -----       | 0     | -----       | 4,86    | -----   | 860,02   |
|           | 2007 | EUR     | -----                                | 881,29  | -----       | 3,38    | -----       | 0     | -----       | 2,75    | -----   | 887,42   |
|           | 2008 | EUR     | -----                                | 898,89  | -----       | 4,13    | -----       | 0     | -----       | 2,90    | -----   | 906,60   |
| <b>HU</b> | 2005 | HUF     | 455014,00                            | 1852,81 | 18247,00    | 74,30   | -           | -     | 4817,00     | 19,61   | 478078,00   | 1946,72  |
|           | 2006 | HUF     | 491336,00                            | 1944,42 | 17326,00    | 68,57   | -           | -     | 4696,00     | 18,58   | 513358,00   | 2031,57  |
|           | 2007 | HUF     | 504535,00                            | 2006,58 | 16773,00    | 66,71   | -           | -     | 4961,00     | 19,73   | 526269,00   | 2093,02  |
|           | 2008 | HUF     | 513248,00                            | 2026,89 | 22704,00    | 89,66   | -           | -     | 6213,00     | 24,54   | 542165,00   | 2141,09  |
| <b>MT</b> | 2005 | MTL     | *26,742                              | *61,576 | 0,00        | 0,00    | 0,00        | 0,00  | 0,230       | 0,529   | 26,972  | 62,105   |
|           | 2006 | MTL     | *34,148                              | *79,543 | 0,00        | 0,00    | 0,00        | 0,00  | 0,320       | 0,745   | 34,468  | 80,289   |
|           | 2007 | MTL     | *35,653                              | *83,049 | 0,00        | 0,00    | 0,00        | 0,00  | 0,477       | 1,111   | 36,130  | 84,160   |
|           | 2008 | MTL     | -----                                | *80,682 | -----       | 0,00    | -----       | 0,00  | -----       | 1,507   | -----   | 82,189   |
| <b>NL</b> | 2005 | EUR     | -----                                | 6582,00 | -----       | 2015,00 | -----       | ----- | -----       | 1700,00 | -----   | 10297,00 |
|           | 2006 | EUR     | -----                                | 6654,79 | -----       | 2156,02 | -----       | 5,02  | -----       | 1819,00 | -----   | 10634,83 |
|           | 2007 | EUR     | -----                                | 6942,85 | -----       | 2153,53 | -----       | 1,29  | -----       | 1219,58 | -----   | 10317,25 |
|           | 2008 | EUR     | -----                                | 7262,27 | -----       | 2646,06 | -----       | 14,64 | -----       | 1429,94 | -----   | 11352,91 |
| <b>AT</b> | 2005 | EUR     | -----                                | 3565,35 | -----       | 784,93  | -----       | *     | -----       | *       | -----   | 4350,28  |
|           | 2006 | EUR     | -----                                | 3552,72 | -----       | 668,55  | -----       | *     | -----       | *       | -----   | 4221,27  |
|           | 2007 | EUR     | -----                                | 3688,83 | -----       | 764,36  | -----       | *     | -----       | *       | -----   | 4453,19  |
|           | 2008 | EUR     | -----                                | 3893,94 | -----       | 709,09  | -----       | *     | -----       | *       | -----   | 4603,03  |
| <b>PL</b> | 2005 | PLN     | 18412,65                             | 4515,87 | *           | *       | *           | *     | 2537,43     | 622,32  | 20950,08  | 5138,10  |
|           | 2006 | PLN     | 19455,56                             | 5031,83 | *           | *       | *           | *     | 2578,22     | 666,81  | 22033,78  | 5698,64  |
|           | 2007 | PLN     | 22935,04                             | 5990,30 | *           | *       | *           | *     | 2630,84     | 687,13  | 25565,88  | 6677,43  |
|           | 2008 | PLN     | 23501,40                             | 6525,81 | *           | *       | *           | *     | 2665,00     | 740,01  | 26166,40  | 7265,82  |

(\* ) = Figure included in...

HU: Column VI "Total Revenues from all Mineral Oils" also includes revenues from other mineral oils.

HU: The data shows the gross revenues i.e the total excise duty and energy tax paid without reimbursement.

\* MT: Includes other duties collected from Kerosene / Jet Fuels which amount to Lm0,422 million / Euros 0,972 million in 2005 and Lm0,151million / Euros 0,351million in 2006 and Lm0,288million / Euros 0,671million in 2007 and Euros 0,659million in 2008

AT: (\*) Columns VIII (Coal & Coke) and IX (Electricity) are both included in Column VII (no separate figures for columns VII, VIII and IX available)

PL: (\*) = See Council Directive 2003/96/EC

**...Revenues – Energy Products & Electricity**

(in millions)

| MS        | Year | NatCurr | I                                    |       | II                                    |          | III                                   |          | IV                                    |        | V                                     |        |
|-----------|------|---------|--------------------------------------|-------|---------------------------------------|----------|---------------------------------------|----------|---------------------------------------|--------|---------------------------------------|--------|
|           |      |         | Leaded petrol/lead substitute petrol |       | Unleaded Petrol                       |          | Diesel                                |          | LPG and Methane                       |        | Heavy fuel oil                        |        |
|           |      |         | NatCurr                              | EUR   | NatCurr                               | EUR      | NatCurr                               | EUR      | NatCurr                               | EUR    | NatCurr                               | EUR    |
| <b>PT</b> | 2005 | EUR     | -----                                | **    | -----                                 | 1202,07  | -----                                 | 1782,33  | -----                                 | 8,23   | -----                                 | 7,74   |
|           | 2006 | EUR     | -----                                | **    | -----                                 | 1177,98  | -----                                 | 1873,21  | -----                                 | 8,11   | -----                                 | 6,85   |
|           | 2007 | EUR     | -----                                | **    | -----                                 | 1165,06  | -----                                 | 2041,90  | -----                                 | 8,29   | -----                                 | 6,08   |
|           | 2008 | EUR     | -----                                | **    | -----                                 | 967,11   | -----                                 | 1574,73  | -----                                 | 3,41   | -----                                 | 0,36   |
| <b>RO</b> | 2007 | RON     | 6,60                                 | 1,95  | 2439,55                               | 721,15   | 3923,27                               | 1159,74  | 100,82                                | 29,81  | 23,62                                 | 6,99   |
|           | 2008 | RON     | 4,72                                 | 1,32  | 2374,29                               | 662,65   | 4521,12                               | 1261,83  | 116,91                                | 32,63  | 30,77                                 | 8,59   |
| <b>SI</b> | 2005 | SIT     | 36,84                                | 0,15  | 75801,62                              | 316,39   | 70370,32                              | 293,48   | 122,62                                | 0,51   | 2,22                                  | 0,01   |
|           | 2006 | SIT     | 32,19                                | 0,13  | 74388,86                              | 310,60   | 88519,67                              | 369,60   | 143,37                                | 0,60   | 0,97                                  | 0,00   |
|           | 2007 | EUR     | -----                                | 0,15  | -----                                 | *317,63  | -----                                 | *441,68  | -----                                 | 0,78   | -----                                 | 0,00   |
|           | 2008 | EUR     | -----                                | 0,16  | -----                                 | 310,74   | -----                                 | 520,26   | -----                                 | 0,82   | -----                                 | 0,00   |
| <b>SK</b> | 2005 | SKK     | -----                                | ----- | *Total Revenues from all Mineral Oils |          | *Total Revenues from all Mineral Oils |          | 195,089                               | 5,047  | 62,635                                | 1,62   |
|           | 2006 | SKK     | -----                                | ----- | *Total Revenues from all Mineral Oils |          | *Total Revenues from all Mineral Oils |          | *Total Revenues from all Mineral Oils |        | *Total Revenues from all Mineral Oils |        |
|           | 2007 | SKK     | -----                                | ----- | *Total Revenues from all Mineral Oils |          | *Total Revenues from all Mineral Oils |          | *Total Revenues from all Mineral Oils |        | *Total Revenues from all Mineral Oils |        |
|           | 2008 | SKK     | -----                                | ----- | *Total Revenues from all Mineral Oils |          | *Total Revenues from all Mineral Oils |          | *Total Revenues from all Mineral Oils |        | *Total Revenues from all Mineral Oils |        |
| <b>FI</b> | 2005 | EUR     | -----                                | ----- | -----                                 | 1424,30  | -----                                 | 738,31   | -----                                 | 153,09 | -----                                 | 40,69  |
|           | 2006 | EUR     | -----                                | ----- | -----                                 | 1423,89  | -----                                 | 767,51   | -----                                 | 156,73 | -----                                 | 48,44  |
|           | 2007 | EUR     | -----                                | ----- | -----                                 | 1443,10  | -----                                 | 833,32   | -----                                 | 149,92 | -----                                 | 40,00  |
|           | 2008 | EUR     | -----                                | ----- | -----                                 | 1453,14  | -----                                 | 943,19   | -----                                 | 173,83 | -----                                 | 52,61  |
| <b>SE</b> | 2005 | SEK     | 0,00                                 | 0,00  | 25972,45                              | 2893,61  | 13100,73                              | 1459,56  | 296,34                                | 33,02  | 3818,64                               | 425,44 |
|           | 2006 | SEK     | 0,00                                 | 0,00  | 25386,35                              | 2701,33  | 13750,73                              | 1463,20  | 294,29                                | 31,31  | 3315,98                               | 352,85 |
|           | 2007 | SEK     | 0,00                                 | 0,00  | 25100,00                              | 2781,00  | 14760,00                              | 1636,00  | 360,00                                | 40,00  | 2880,00                               | 319,00 |
|           | 2008 | SEK     | 0,00                                 | 0,00  | 24630,00                              | 2613,07  | 16524,00                              | 1753,08  | 292,00                                | 30,98  | 2625,00                               | 278,50 |
| <b>UK</b> | 2005 | GBP     | -----                                | ----- | 12084,41                              | 17086,48 | 10938,48                              | 15466,21 | 10,65                                 | 15,06  | 44,59                                 | 63,05  |
|           | 2006 | GBP     | -----                                | ----- | 11631,78                              | 16943,60 | 11413,43                              | 16625,54 | 11,17                                 | 16,27  | 64,18                                 | 93,49  |
|           | 2007 | GBP     | -----                                | ----- | 11685,92                              | 17351,03 | 12364,53                              | 18358,61 | 14,25                                 | 21,16  | 48,56                                 | 72,10  |
|           | 2008 | GBP     | -----                                | ----- | 11409,81                              | 15391,62 | 12775,97                              | 17234,55 | 20,10                                 | 27,11  | 67,78                                 | 91,43  |

(\*) = Figure included in...

PT: \*\* figures not available

SI: \*Figures for unleaded petrol and diesel for 2007 includes also excise duty on mineral oil and gas with the addition of biofuels

FI : Column IV "LPG and Methane" = Gas Oil - heating purposes.

UK Other oils – Includes gas oil, fuel oil, aviation gas, kerosene and other light oils.

...Revenues - Energy Products & Electricity

(in millions)

|           |         | VI                                   |           | VII         |                                       | VIII        |        | IX          |          | X   |           |          |
|-----------|---------|--------------------------------------|-----------|-------------|---------------------------------------|-------------|--------|-------------|----------|---|-----------|----------|
| MS        | Year    | Total Revenues from all Mineral Oils |           | Natural Gas |                                       | Coal & Coke |        | Electricity |          | Total Revenues from all Energy products & Electricity |           |          |
|           | NatCurr | NatCurr                              | EUR       | NatCurr     | EUR                                   | NatCurr     | EUR    | NatCurr     | EUR      | NatCurr   | EUR       |          |
| <b>PT</b> | 2005    | EUR                                  | -----     | 3003,18     | -----                                 | -----       | -----  | -----       | -----    | -----   | 3003,18   |          |
|           | 2006    | EUR                                  | -----     | 3069,29     | -----                                 | -----       | -----  | -----       | -----    | -----   | 3069,29   |          |
|           | 2007    | EUR                                  | -----     | 3243,39     | -----                                 | -----       | 0,01   | -----       | -----    | -----   | 3243,40   |          |
|           | 2008    | EUR                                  | -----     | 2581,89     | -----                                 | -----       | 0,05   | -----       | -----    | -----   | 2581,94   |          |
| <b>RO</b> | 2007    | RON                                  | 6493,86   | 1919,64     | 123,14                                | 36,40       | 15,75  | 4,66        | 48,13    | 14,23   | 6680,88   | 1974,93  |
|           | 2008    | RON                                  | *7056,21  | *1969,36    | 132,08                                | 36,86       | 5,60   | 1,56        | 59,88    | 16,71   | 7253,77   | 2024,50  |
| <b>SI</b> | 2005    | SIT                                  | 146333,62 | 610,28      | 809,06                                | 3,38        | 42,79  | 0,18        | 0,00     | 0,00  | 147185,47 | 613,84   |
|           | 2006    | SIT                                  | 163085,06 | 680,94      | 748,42                                | 3,12        | 28,93  | 0,12        | 0,00     | 0,00  | 163862,41 | 684,18   |
|           | 2007    | EUR                                  | -----     | *760,24     | -----                                 | -----       | 2,77   | -----       | -----    | **5,82  | -----     | *768,88  |
|           | 2008    | EUR                                  | -----     | 831,98      | -----                                 | -----       | 2,90   | -----       | -----    | 7,15  | -----     | 842,08   |
| <b>SK</b> | 2005    | SKK                                  | 31589,58  | 817,218     | *Total Revenues from all Mineral Oils | -----       | -----  | -----       | -----    | -----   | 31589,58  | 817,218  |
|           | 2006    | SKK                                  | 32974,65  | 870,847     | *Total Revenues from all Mineral Oils | -----       | -----  | -----       | -----    | -----   | 32974,65  | 870,847  |
|           | 2007    | SKK                                  | 65412,00  | 1902,452    | *Total Revenues from all Mineral Oils | -----       | -----  | -----       | -----    | -----   | 65412,00  | 1902,452 |
|           | 2008    | SKK                                  | 35374,71  | 1053,25     | 140,95                                | 4,20        | 9,91   | 0,30        | 117,59   | 3,50  | 35642,86  | 1061,24  |
| <b>FI</b> | 2005    | EUR                                  | -----     | 2356,40     | -----                                 | 30,58       | -----  | 50,38       | -----    | 442,79  | -----     | 2885,00  |
|           | 2006    | EUR                                  | -----     | 2396,58     | -----                                 | 30,78       | -----  | 55,09       | -----    | 463,55  | -----     | 2946,00  |
|           | 2007    | EUR                                  | -----     | 2466,34     | -----                                 | 31,11       | -----  | 52,37       | -----    | 388,18  | -----     | 2938,00  |
|           | 2008    | EUR                                  | -----     | *2625,04    | -----                                 | 83,32       | -----  | 55,56       | -----    | 427,52  | -----     | 3191,73  |
| <b>SE</b> | 2005    | SEK                                  | 43188,16  | 4811,62     | 699,96                                | 77,98       | 352,93 | 39,32       | 18151,29 | 2022,25   | 62392,34  | 6951,17  |
|           | 2006    | SEK                                  | 42747,35  | 4548,70     | 687,40                                | 73,15       | 346,60 | 36,88       | 19026,75 | 2024,62   | 62808,10  | 6683,35  |
|           | 2007    | SEK                                  | 43100,00  | 4776,00     | 694,00                                | 77,00       | 296,00 | 33,00       | 18800,00 | 2083,00   | 62890,00  | 6969,00  |
|           | 2008    | SEK                                  | 44071,00  | 4676,00     | 682,00                                | 72,35       | 228,00 | 24,19       | 19120,00 | 2028,50   | 64101,00  | 6801,00  |
| <b>UK</b> | 2005    | GBP                                  | 23010,21  | 32534,76    | 337,38                                | 477,04      | -----  | -----       | -----    | -----   | 23346,51  | 33010,27 |
|           | 2006    | GBP                                  | 23031,26  | 33548,81    | 416,20                                | 606,26      | -----  | -----       | -----    | -----   | 23447,46  | 34155,08 |
|           | 2007    | GBP                                  | 24038,33  | 35691,66    | 474,36                                | 704,32      | -----  | -----       | -----    | -----   | 24512,69  | 36395,98 |
|           | 2008    | GBP                                  | 24218,23  | 32699,94    | 572,76                                | 772,64      | -----  | -----       | -----    | -----   | 24788,42  | 33439,12 |

(\*) = Figure included in...

RO(\*): Includes also the revenues collected from excise duties for kerosene.

SI: \*Figures for unleaded petrol and diesel for 2007 includes also excise duty on mineral oil and gas with the addition of biofuels

SI:\*\* Excise duty on electricity - Since 1.3.2007

FI (\*) Includes excise duties levied on kerosene and aviation petrol, which amount to 2 million euro in 2008.

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