



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

EXCISE DUTY TABLES

Part III - Manufactured Tobacco

This document can be consulted on DG TAXUD Web site:

http://ec.europa.eu/taxation_customs/taxation/excise_duties/index_en.htm

"Taxes in Europe" online database:

http://ec.europa.eu/taxation_customs/tedb/taxSearch.html

(Shows the situation as at **01/07/2020**)

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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 all EU Member States;*

** has been divided into three different sections:*

- I Alcoholic Beverages*
- II Energy products and Electricity*
- III Manufactured Tobacco.*

This publication aims to provide up-to-date information on Member States main excise duty rates as they apply to typical products. The information is supplied by the respective Member States. The Commission cannot be held responsible for its accuracy or completeness, neither does its publication imply an endorsement by the Commission of those Member States' legal provisions.

It is intended that Member States will regularly communicate to the Commission all modifications of the rates covered by this publication and that revised editions of the tables will be published twice a year.

To this end, it is vital that all changes to duty structures or rates are advised by Member States to the Commission as soon as possible so that they may be incorporated in the tables with the least possible delay. All details should be sent to:

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

This document together with general information about the Taxation and Customs Union can be found at:

http://ec.europa.eu/taxation_customs/index_en.htm

For further or more detailed information, please contact directly the Member States concerned (see list of contact persons at the end of this document).

TABLE OF CONTENTS

INTRODUCTORY NOTE	2
TABLE OF CONTENTS	3
EURO EXCHANGE RATES.....	4
MANUFACTURED TOBACCO	5
CIGARETTES.....	6
CIGARS AND CIGARILLOS.....	15
FINE CUT SMOKING TOBACCO (intended for the rolling of cigarettes)	17
OTHER SMOKING TOBACCOS.....	21
LIST OF MEMBER STATE CONTACT POINTS FOR EXCISE DUTY TABLES	23

EURO EXCHANGE RATES

Value of National Currency in EUR at the first working day of October ¹		
Member State	National Currency	Currency value
Bulgaria	BGN	1,9558
Croatia	HRK	7,4111
Czechia	CZK	25,74
Denmark	DKK	7,4655
Hungary	HUF	334,79
Poland	PLN	4,3774
Romania	RON	4,7511
Sweden	SEK	10,8043
United Kingdom (former Member State)	GBP	0,8896

¹ The exchange rates are retrieved from the ECB website Home>Statistics>Exchange rates> Euro foreign exchange reference rates (<https://www.ecb.europa.eu/stats/exchange/eurofxref/html/index.en.html>).

The Lithuanian litas "LTL" irrevocably fixed as of 1 January 2015 (=3,45280 LTL to 1 euro) - Official Journal L233, 06/08/2014, Council Regulation (EU) No. 851/2014 of 23 July 2014 amending Regulation (EC) No 2866/98.

The Latvian lats LVL irrevocably fixed as of 1 January 2014 (=0,702804 LVL to 1 euro) - Official Journal L243, 21/09/2013, Council Regulation (EU) No 870/2013 of 9 July 2013 amending Regulation (EC) No 2866/98

The Estonian kroon "EEK" irrevocably fixed as of 1 January 2011 (=15,6466 EEK to 1 euro) - Official Journal L 196, 28/7/2010, Council Regulation (EU) No 671/2010 of 13 July 2010 amending Regulation (EC) No 2866/98

The Slovak koruna "SKK" irrevocably fixed as of 1 January 2009 (=30,1260 SKK to 1 euro) - Official Journal L 195, 24/7/2008, Council Regulation (EC) No 694/2008 of 8 July 2008 amending Regulation (EC) No 2866/98

The Cyprus pound "CYP" irrevocably fixed as of 1 January 2008(=0,585274 CYP to 1 euro) - Official Journal L 256, 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 L 256, 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 L 195, 15/7/2006, Council Regulation (EC) No 1086/2006 amending Council Regulation (EC) No 2866/98.

MANUFACTURED TOBACCO

CIGARETTES

Situation as at 01/07/2020

	Specific excise (per 1000 cigarettes)				Ad valorem excise in %	VAT in %	Ad valorem excise + VAT	Total tax (incl VAT)	Current MPPC per 1000 cigarettes (only for the purpose of comparison - not applied for calculation)		WAP per 1000 cigarettes pursuant to Art. 8(2) Dir. 2011/64/EU (*)		Excise yield*	Minimum excise duty Article 8 (6) Directive 2011/64/EU	Overall minimum excise duty* Specific +ad valorem (excl. VAT)
	NatCurr	EUR	as % of WAP	As % of total tax (specific +ad valorem +VAT)					(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	(as % of WAP)			
MS	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
AT	-	58	22,72	29,55	37,5	16,67	54,17	76,89	-	-	-	255,3	153,7375	151,81	60,22
BE	-	66,4691	21,26	27,03	40,04	17,36	57,4	78,65	-	335	-	312,6568	191,6569	191,6569	61,3
BG	109	55,7317	40,75	49,44	25	16,67	41,67	82,41	260	132,937 9	267,5	136,7727	89,9248	90,5001	65,75
CY	-	55	25,11	33,45	34	15,97	49,97	75,08	-	200	-	219	129,46	121,5	59,11
CZ	1.610	62,5486	35,34	42,73	30	17,36	47,36	82,69	4.400	170,940 2	4.556	177,0008	115,6488	112,6651	65,34
DE	-	98,2	32,57	47,86	21,69	13,79	35,48	68,05	-	350	-	301,49	163,5932	163,6	54,26
DK	1.737,9	232,790 8	87,36	80,62	1	20	21	108,36	2.325	311,432 6	1.989,3	266,4657	235,4555	-	88,36
EE	-	81,95	40,27	46,32	30	16,67	46,67	86,94	-	203,5	-	203,5	143	138,65	70,27
EL	-	82,5	39,13	46,32	26	19,35	45,35	84,49	-	230	-	210,83	137,3158	117,5	65,13
ES	-	24,7	10,86	13,71	51	17,36	68,36	79,22	-	247,5	-	227,4	140,674	131,5	61,86
FI	-	73	18,95	20,98	52	19,35	71,35	90,3	-	-	-	385,25	273,33	292,25	70,95
FR	-	62,8	14,66	17,18	54	16,67	70,67	85,33	-	500	-	428,34	294,1036	314	68,66
HR	370	49,9251	27,76	33,95	34	20	54	81,76	1.200	161,919 3	1.332,96	179,8599	111,0775	111,1846	61,76
HU	21.500	64,2194	33,22	43,16	22,5	21,26	43,76	76,98	-	-	64.715	193,3003	107,7119	103,0497	55,72

	Specific excise (per 1000 cigarettes)				Ad valorem excise in %	VAT in %	Ad valorem excise + VAT	Total tax (incl VAT)	Current MPPC per 1000 cigarettes (only for the purpose of comparison - not applied for calculation)		WAP per 1000 cigarettes pursuant to Art. 8(2) Dir. 2011/64/EU (*)		Excise yield*	Minimum excise duty Article 8 (6) Directive 2011/64/EU	Overall minimum excise duty* Specific +ad valorem (excl. VAT)
	NatCurr	EUR	as % of WAP	As % of total tax (specific +ad valorem +VAT)					(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	(as % of WAP)			
MS	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
IE	-	346,04	57,39	67,52	8,91	18,7	27,61	85,	-	675	-	603	399,7673	395,05	66,3
IT	-	21,5754	8,56	11,	51,24	18,03	69,27	77,83	-	250	-	252	150,6999	-	59,8
LT	-	65,7	36,81	46,5	25	17,36	42,36	79,16	-	-	-	178,5	110,325	108,5	61,81
LU	-	19,1414	8,22	11,84	46,65	14,53	61,18	69,4	-	265	-	232,94	127,8079	118,3	54,87
LV	-	78,7	43,9	54,02	20	17,36	37,36	81,25	-	166,37	-	179,29	114,558	114,7	63,9
MT	-	107	39,79	50,72	23,4	15,25	38,65	78,44	-	275	-	268,941	169,9322	165	63,19
NL	-	219,25	67,57	75,14	5	17,36	22,36	89,93	-	-	-	324,47	235,4735	238,31	72,57
PL	228,1	52,1086	32,25	38,85	32,05	18,7	50,75	82,99	-	-	707,39	161,6005	103,9015	103,9015	64,3
PT	-	101	43,82	57,27	14	18,7	32,7	76,52	-	230	-	230,5	133,27	136,75	57,82
RO	406,521	85,5636	44,66	59,84	14	15,97	29,97	74,62	950	199,953 7	910,35	191,6083	112,3887	109,0169	58,66
SE	1.600	148,089 2	49,94	70,4	1	20	21	70,94	-	-	3.203,55	296,5069	151,0543	-	50,94
SI	-	73,6353	39,91	50	21,88	18,03	39,91	79,82	-	184,5	-	184,5	114,	114	61,79
SK	-	64,1	37,52	48,61	23	16,67	39,67	77,19	-	165	-	170,82	103,3886	100,1	60,52
UK	228,29	256,635 4	50,01	60,13	16,5	16,67	33,17	83,18	-	-	456,47	513,1471	341,3046	330,448	66,51

This table has been modified in order to take account of the amended and new provisions contained in Council Directive 2011/64/EU of 21 June 2011 (Codification),

TIRSP = Tax included retail selling price (Retail selling price, all taxes included)

MPPC = Most popular price category

WAP = Weighted average price

** Columns 13 and 15: if applicable, the tax rates indicated on page 7 are based for calculation due to the fact that the WAP is calculated on data relating to the releases for consumption made in the preceding calendar year.*

Cigarettes - Additional comments to the tables on previous page

Situation as at 01/07/2020

Calculation of the WAP:

$$\frac{\text{Total value of all cigarettes released for consumption (TIRSP) in 2019}}{\text{Total quantity of cigarettes released for consumption in 2019}}$$

HU: WAP data is based on the 2019 traffic data (cigarettes released for consumption) and the exchange rates disclosed in October 2019 in the Official Journal of the EU.

Indication of excise duty rates (specific and ad valorem) and VAT rates applicable in the previous period

- Only if different to the rates indicated in the table on previous page -

MS	Rates applicable as from x/x/2020 until x/x/2020	Specific excise (per 1000 cigarettes)			Ad valorem excise in %	VAT in %
		NatCurr	EUR	As % of total tax (specific +ad valorem +VAT)	(as % of TIRSP)	(as % of TIRSP)
MS	Period	1	2	3	4	5
AT	01/04/2016 - 31/03/2017	-	50	-	39	16,67
AT	01/04/2017 - 31/03/2018	-	53	-	39	16,67
AT	01/04/2018 - -	-	58	-	37,5	16,67
BE	01/01/2019 - 31/12/2019	-	66,4691	27,52	40,04	17,36
BG	---	-	-	-	-	16,67
CY	---	-	-	-	-	-
CZ	01/01/2019 - 31/12/2019	1.460	56,7211	42,32	27	17,36
DE	---	-	-	-	-	-
DK	---	-	-	-	-	20
EE	01/01/2018 - 31/12/2018	-	69,5	45,62	30	16,67
EL	01/01/2018 - 30/01/2018	-	82,5	49,27	26	19,35
EL	31/01/2018 - 30/01/2019	-	82,5	47,04	26	19,35
ES	---	-	-	-	-	17,36
FI	01/01/2019 - 30/06/2019	-	62,25	19,53	52	19,35
FR	01/11/2019 - 29/02/2020	-	62	-	52,7	16,67
HR	---	-	-	-	-	-
HU	01/01/2020 - 30/06/2020	20.500	61,2324	-	23	21,26
IE	01/01/2019 - 08/10/2019	-	327,1	66,37	9,04	18,7
IT	01/01/2020 - 15/01/2020	-	20,9759	11	51,24	18,03
LT	01/03/2018 - 28/02/2019	-	59	46,7	25	17,36
LU	31/01/2017 - 01/02/2020	-	18,8914	11,7	46,65	14,53
LV	01/07/2018 - 30/06/2019	-	74,6	55,52	20	17,36
MT	---	-	-	-	-	15,25
NL	01/01/2020 - 31/03/2020	-	180,32	-	5	17,36
PL	01/01/2019 - 31/12/2019	206,76	47,2335	37,71	31,41	18,7

		Specific excise (per 1000 cigarettes)			Ad valorem excise in %	VAT in %
Rates applicable as from x/x/2020 until x/x/2020		NatCurr	EUR	As % of total tax (specific +ad valorem +VAT)	(as % of TIRSP)	(as % of TIRSP)
MS	Period	1	2	3	4	5
PT	- - -	-	-	-	-	-
RO	01/01/2020 - 31/03/2020	386,377	81,3237	60,55	14	15,97
SE	01/01/2019 - 31/12/2019	1.580	146,2381	-	1	20
SI	- - -	-	-	-	-	18,03
SK	01/02/2017 - 31/01/2019	-	61,8	-	23	16,67
UK	22/11/2017 - 29/10/2018	217,23	244,2021	-	16,5	16,67

Additional comments to the tables on previous page

Situation as at 01/07/2020

Calculation of the WAP:

$$\frac{\text{Total value of all cigarettes released for consumption (TIRSP) in 2019}}{\text{Total quantity of cigarettes released for consumption in 2019}}$$

EE: WAP refers to 2019.

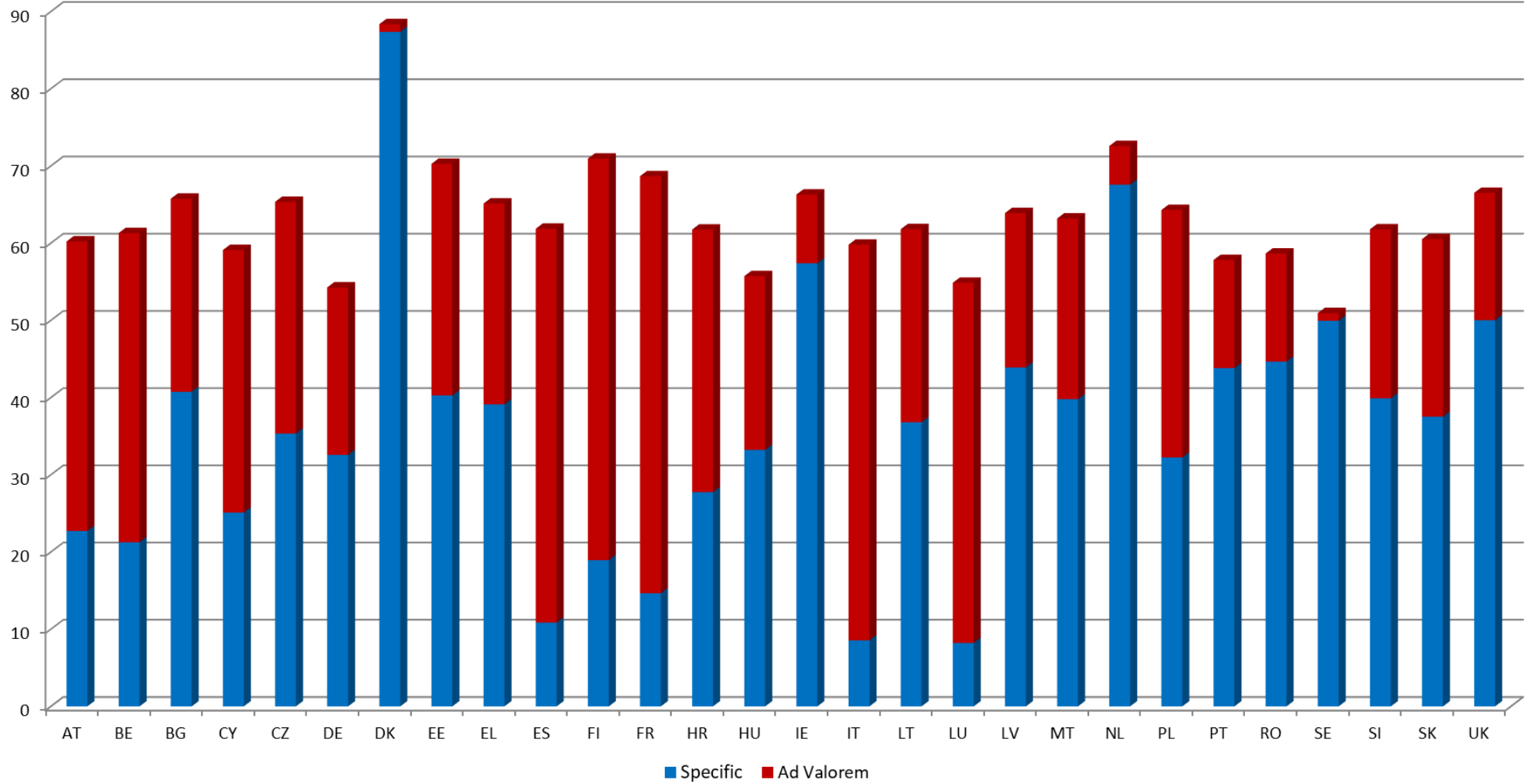
HU: Minimum excise duty (per 1,000 - pursuant to Art. 8(6) Dir. 2011/64/EU) - 33,500 HUF

% of retail selling price

Cigarettes

Overall minimum Excise Duty

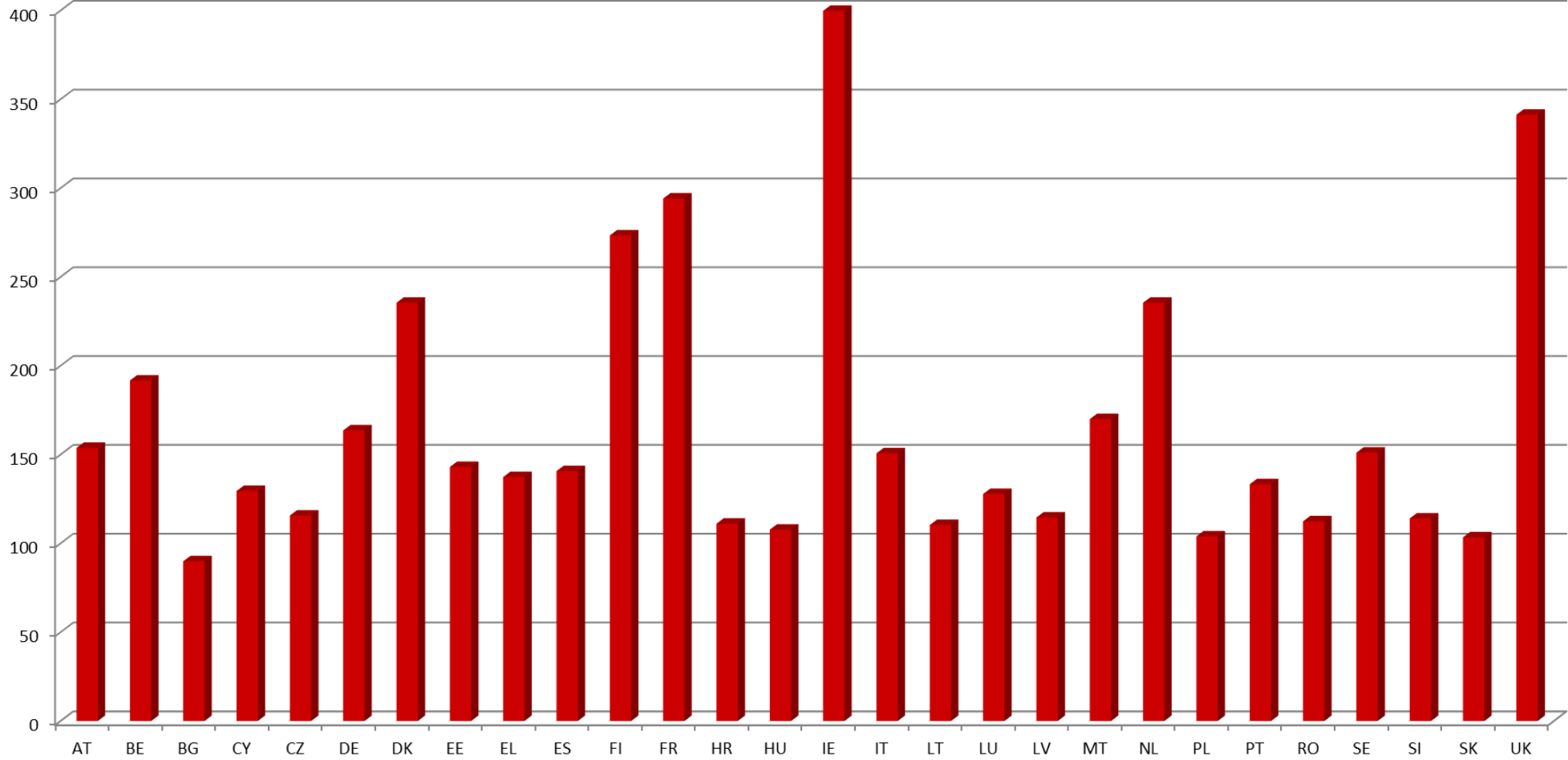
Situation as at 01/07/2020



Values in EUR as at 01/10/2019

Cigarettes Excise Yield

Situation as at 01/07/2020



CIGARS AND CIGARILLOS

Situation as at 01/07/2020

	Specific Excise per 1,000		Specific Excise per kg		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Minimum Duty Article 14(1) of Dir. 2011/64/EU	
	NatCurr	EUR	NatCurr	EUR	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	EUR/1000 pcs	EUR/kg
MS	1	2	3	4	5	6	7	8	9
AT	-	-	-	-	13	16,67	29,67	100	-
BE	-	0	-	0	10	17,36	27,36	95,7	-
BG	270	138,0509	-	-	-	-	-	-	-
CY	-	-	-	90	-	-	-	-	-
CZ	1.880	73,0381	-	-	-	-	-	-	-
DE	-	14	-	-	1,47	13,79	15,26	-	-
DK	1.010,1	135,3024	-	-	10	20	30	-	-
EE	-	151	-	-	10	16,67	26,67	211	-
EL	-	-	-	-	35	19,35	54,35	-	-
ES	-	-	-	-	15,8	17,36	33,16	41,5	-
FI	-	35	-	-	34	19,35	53,35	290	-
FR	-	43,7	-	-	34,5	16,67	51,17	237	-
HR	800	107,9462	-	-	0	20	20	-	-
HU	-	-	-	-	14	21,26	35,26	12,4854	-
IE	-	-	-	394,811	-	-	-	-	-
IT	-	-	-	-	23,5	18,03	41,53	-	35
LT	-	-	-	48	-	-	-	-	-
LU	-	-	-	-	10	14,53	24,53	23,5	-
LV	-	95,2	-	-	-	-	-	-	-
MT	-	25,24	-	-	-	-	-	-	-
NL	-	-	-	-	8	17,36	25,36	-	-
PL	-	-	433	98,9172	-	-	-	-	-
PT	-	-	-	-	25	18,7	43,7	412,1	-
RO	324,67	68,3358	-	-	-	-	-	-	-

	Specific Excise per 1,000		Specific Excise per kg		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Minimum Duty Article 14(1) of Dir. 2011/64/EU	
	NatCurr	EUR	NatCurr	EUR	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	EUR/1000 pcs	EUR/kg
MS	1	2	3	4	5	6	7	8	9
SE	1.410	130,5036	-	-	-	-	-	-	-
SI	-	-	-	-	6,3	18,03	24,33	43	-
SK	-	-	-	76,7	-	-	-	-	-
UK	-	-	270,96	304,6035	-	-	-	-	-

This table has been modified in order to take account of the new provisions contained in Council Directive 2011/64/EU of 21 June 2011 (Codification).

TIRSP: Tax Included Retail Selling Price (Retail Selling Price, **all** taxes included)

Additional comments to this table

Specific excise per 1000 items: BG,CZ,DE,DK,EE,FI,FR,HR,LV,MT,RO,SE

Specific excise per kg: CY,IE,LT,PL,SK,UK

Minimum duty per 1000 items: AT,BE,EE,ES,FI,FR,HU,LU,PT,SI

Minimum duty per kg: IT

DE: VAT and import turnover tax will be reduced for a six-month period from 1 July to 31 December 2020.
The standard VAT rate will be cut from 19% to 16%, and the reduced VAT rate will be cut from 7% to 5%.

DK: From January 1 2022 specific excise (per 1,000) will be 1,185.1 and minimum (per 1,000) will be 2,279.

IT: Ad valorem excise (as % of TIRSP) of Cigarillos is 24.0 % starting from 1st january 2020.
Minimum excise duty (per Kg - pursuant to Art. 14(1) Dir. 2011/64/EU) of Cigarillos is 37 EUR starting from 1st january 2020

PT: For cigarillos Minimum excise duty (per 1,000 - pursuant to Art. 14(1) Dir. 2011/64/EU) is 61.81 EUR.

FINE CUT SMOKING TOBACCO (INTENDED FOR THE ROLLING OF CIGARETTES)

Situation as at 01/07/2020

	Specific Excise		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Current WAP per kg		Minimum Duty Article 14(1) of Dir. 2011/64/EU
	NatCurr	EUR	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	NatCurr	EUR	EUR/kg or 1000 pcs
MS	1	2	3	4	5	6	7	8
AT	-	-	56	16,67	72,67	-	189,92	120
BE	-	48,3083	31,5	17,36	48,86	-	178,5538	104,5527
BG	152	77,7176	-	-	-	-	-	-
CY	-	150	-	-	-	-	-	-
CZ	2.460	95,5711	-	-	-	-	-	-
DE	-	48,49	14,76	13,79	28,55	-	152,29	70,97
DK	1.350,9	180,9524	0	20	20	-	-	-
EE	-	89,63	-	-	-	-	-	-
EL	-	170	-	-	-	-	-	-
ES	-	23,5	41,5	17,36	58,86	-	172,75	98,75
FI	-	48,5	52	19,35	71,35	-	241,56	180,5
FR	-	79,8	48,1	16,67	64,77	-	381,83	281
HR	800	107,9462	0	20	20	-	-	-
HU	20.700	61,8298	-	-	-	41.940	125,2726	-
IE	-	379,831	-	-	-	-	-	-
IT	-	-	59	18,03	77,03	-	-	130
LT	-	78,5	-	-	-	-	-	-
LU	-	18,25	33,75	14,53	48,28	-	112,15	54,5
LV	-	75	-	-	-	-	-	-
MT	-	122	-	-	-	-	-	-
NL	-	155,97	-	-	-	-	193,1	155,97
PL	155,79	35,5896	32,05	18,7	50,75	466,79	106,6364	-
PT	-	81	15	18,7	33,7	-	262,59	175
RO	466,18	98,1204	-	-	-	-	-	-
SE	1.957	181,1316	-	-	-	-	-	-
SI	-	43	37	18,03	55,03	-	166	94
SK	-	76,7	-	-	-	-	-	-
UK	221,18	248,6426	-	-	-	-	-	-

This table has been modified in order to take account of the new provisions contained in Council Directive 2011/64/EU of 21 June 2011 (Codification).

TIRSP: Tax Included Retail Selling Price (Retail Selling Price, **all** taxes included)
WAP: Weighted Average Price

Additional comments to this table

Calculation of the WAP:

$$\frac{\text{Total value of fine – cut tobacco released for consumption (TIRSP) in 2019}}{\text{Total quantity of fine cut tobacco release for consumption in 2019}}$$

- AT: New WAP and Minimum excise duty are valid as of 1st April 2020.
- DE: VAT and import turnover tax will be reduced for a six-month period from 1 July to 31 December 2020. The standard VAT rate will be cut from 19% to 16%, and the reduced VAT rate will be cut from 7% to 5%.
- DK: From January 1 2022 specific excise (per kg) will be 1,550.9.
- LU: The specific excise did change on the 1st of February 2019.
- NL: In fact NL doesn't have a minimum excise duty for smoking tobacco anymore since there's only a specific excise.

Indication of excise duty rates (specific and ad valorem) and VAT rates applicable in the previous period

- Only if different to the rates indicated in the table on previous page -

MS	Rates applicable as from x/x/2020 until x/x/2020	Specific excise		Ad valorem excise in %	VAT in %
		NatCurr	EUR	(as % of TIRSP)	(as % of TIRSP)
	Period	1	2	3	4
AT	01/04/2019 - -	-	-		16,67
BE	01/01/2018 - 31/12/2018	-	42,3465	31,5	17,36
BE	01/01/2019 - 31/12/2019	-	48,3083	31,5	17,36
BG	---	-	-		16,67
CY	---	-	-		15,97
CZ	01/01/2019 - 31/12/2019	2.236	86,8687		17,36
DE	---	-	-		
DK	---	-	-		20
EE	01/01/2018 - 31/12/2018	-	76,84		16,67
EL	---	-	-		
ES	---	-	-		17,36
FI	01/01/2019 - 30/06/2019	-	41,75	52	19,35
FR	01/11/2019 - 29/02/2020	-	76,2	46,7	16,67
HR	---	-	-		
HU	01/01/2020 - 30/06/2020	20.100	60,0376		21,26
IE	01/01/2019 - 08/10/2019	-	360,827		18,7
IT	---	-	-		
LT	01/01/2018 - 28/02/2019	-	60,24		17,36
LU	01/02/2019 - 31/01/2020	-	16,5	33,15	14,53
LV	01/01/2019 - 31/12/2019	-	70		17,36
MT	---	-	-		15,25
NL	01/01/2020 - 31/03/2020	-	114,65		17,36
PL	01/01/2019 - 31/12/2019	141,29	32,2772	31,41	18,7
PT	---	-	-		

RO	01/01/2019 - 31/12/2019	429,83	90,4696		15,97
SE	01/01/2019 - 31/12/2019	1.922	177,8921		20
SI	---	-	-		18,03
SK	01/02/2017 - 31/01/2019	-	73,9		16,67
UK	---	-	-		

FI: In the first half of 2019, minimum excise duty 158.75 EUR per kg.

OTHER SMOKING TOBACCOS

Situation as at 01/07/2020

	Specific Excise		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Minimum Duty Article 14(1) of Dir. 2011/64/EU
	NatCurr	EUR	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	EUR/kg or 1000 pcs
MS	1	2	3	4	5	6
AT	-	-	34	16,67	50,67	-
BE	-	48,3083	31,5	17,36	48,86	104,5527
BG	233	119,1328	-	-	-	-
CY	-	150	-	-	-	-
CZ	2.460	95,5711	-	-	-	-
DE	-	15,66	13,13	13,79	26,92	22
DK	1.300,9	174,2549	-	-	-	-
EE	-	89,63	-	-	-	-
EL	-	156,7	-	-	-	-
ES	-	-	28,4	17,36	45,76	22
FI	-	72	48	19,35	67,35	-
FR	-	29,1	50,7	16,67	67,37	126
HR	800	107,9462	0	20	20	-
HU	20.700	61,8298	-	-	-	-
IE	-	273,903	-	-	-	-
IT	-	-	56,5	18,03	74,53	-
LT	-	78,5	-	-	-	-
LU	-	18,25	33,75	14,53	48,28	54,5
LV	-	75	-	-	-	-
MT	-	122	-	-	-	-
NL	-	155,97	-	-	-	155,97
PL	155,79	35,5896	32,05	18,7	50,75	-
PT	-	81	15	18,7	33,7	175
RO	466,18	98,1204	-	-	-	-
SE	1.957	181,1316	-	-	-	-
SI	-	43	-	-	-	-
SK	-	76,7	-	-	-	-
UK	119,13	133,9216	-	-	-	-

This table has been modified in order to take account of the new provisions contained in Council Directive 2011/64/EU of 21 June 2011 (Codification).

TIRSP: Tax Included Retail Selling Price (Retail Selling Price, **all** taxes included)

Additional comments to this table

- BG: The excise rate of heated tobacco products has been changed since 01.10.2018
- CY: As from 22/9/2017 excise duty is applied to heated tobacco. Tax rate = 150 EUR per kg.
- DE: VAT and import turnover tax will be reduced for a six-month period from 1 July to 31 December 2020. The standard VAT rate will be cut from 19% to 16%, and the reduced VAT rate will be cut from 7% to 5%.
- DK: From January 1 2022 specific excise (per kg) will be 1,500.9.
- HR: Rates for fine cut tobacco, other smoking tobacco, cigars and cigarillos applicable as from 01/04/2020
- LT: As of 01/03/2020 excise duty rate for other smoking tobacco will be 78.5 EUR per kg.
- LU: The specific excise did change on the 1st of february 2019.
- LV: "Other" - tobacco leaves and heated tobacco are taxed at the same level as other smoking tobacco.
- NL: In fact NL doesn't have a minimum excise duty for smoking tobacco anymore since there's only a specific excise.

LIST OF MEMBER STATE CONTACT POINTS FOR EXCISE DUTY TABLES

STATE	ADMINISTRATION	CONTACT	TELEPHONE	WEBSITE	E-MAIL
AT	Bundesministerium für Finanzen	-	+43 1 514 33 506 222	-	Post.iv-5@bmf.gv.at
BE	Federal Public Service Finance - General Administration of Customs and Excise	Excise Legislation	-	https://finance.belgium.be/en/contact	da.lex.acc@minfin.fed.be
BG	Ministry of Finance	Tax Policy Directorate	+359 2 9859 2850	http://www.minfin.bg/	-
CY	Ministry of Finance	Department of Customs & Excise	+357 22601659 +357 22601873	http://www.mof.gov.cy/mof/customs/customs.nsf/index_gr/index_gr?OpenDocument	-
CZ	Ministry of Finance	Excise Duty Unit	+420 2 5704 2575 +420 2 5704 2639	-	-
DE	Bundesministerium der Finanzen	Referat III B 4	-	http://www.bundesfinanzministerium.de	IIIB4@bmf.bund.de
DK	Ministry of Taxation	Department of VAT, Excise and Customs	+45 33923392	https://www.skm.dk	lovgivningogoekonomi@skm.dk
EE	Ministry of Finance	Fiscal Policy Department	+3726113 221	https://www.rahendusministeerium.ee/en	info@rahendusministeerium.ee
EL	Independent Authority for	Directorate General of Customs and	+30 210 69 87 423 +30 210	https://www.aade.gr	finexcis@2001.syzefxis.gov.gr

STATE	ADMINISTRATION	CONTACT	TELEPHONE N	WEBSITE	E-MAIL
	Public Revenue	Excise Excise Duties & VAT Direction	69 87 411 +30 210 69 87 426		
ES	Ministerio de Hacienda	Dirección General de Tributos. Subdirección General de Impuestos Especiales y Tributos sobre el Comercio Exterior	+34 91 5958245	http://www.hacienda.gob.es/es-ES/Areas%20Tematicas/Impuestos/Direccion%20General%20de%20Tributos/Paginas/Direccion%20general%20de%20tributos.aspx	especiales.tce@tributos.hacienda.gob.es
FI	Ministry of Finance	-	+358 2955 30331 +358 2955 30577	-	votilastot@vm.fi
FR	Direction générale des douanes et droits indirects	Bureau FID3 « contributions indirectes (Tobacco)	+33 1 57 53 44 12 +33 1 57 53 48 40 +33 1 57 53 41 47 +33 1 57 53 45 70	-	dg-fid3@douane.finances.gouv.fr
HR	Central Office, Customs Directorate	Excise Duty Sector	+385 1 621 1212	https://carina.gov.hr/	-
HU	Ministry of Finance	-	+36 1 795 1895 +36 1 795 1056 +36 1 795 7967	-	jovedeki@pm.gov.hu

STATE	ADMINISTRATION	CONTACT	TELEPHONE	WEBSITE	E-MAIL
IE	Office of the Revenue Commissioners	Indirect Taxes Division Excise Branches	+353 1 858 9874	https://www.revenue.ie/en/companies-and-charities/excise-and-licences/tobacco-products-tax/index.aspx	tobacco@revenue.ie
IT	Agenzia delle Dogane e dei Monopoli	"Telematic office for public relations"	+39 06 58571	https://www.adm.gov.it/portale/	-
LT	Ministry of Finance of the Republic of Lithuania	-	+370 5 239 0000	http://finmin.lrv.lt/	finmin@finmin.lt
LU	Administration des douanes et accises	Division TAXUD	+352 2818 2818	https://douanes.public.lu/fr.html	taxud@do.etat.lu
LV	Ministry of Finance	State Revenue Service	+37 1 6709 54 05 +37 1 6712 00 00	http://www.fm.gov.lv/en/ https://www.vid.gov.lv/en	pasts@fm.gov.lv vid@vid.gov.lv
MT	Ministry of Finance, the Economy & Investment	Customs Department	+356 25 685 153 +356 25 685 262	-	-
NL	Ministry of Finance	Directie Internationale Zaken en Verbruiksbelastingen	-	-	NL-TEDB@minfin.nl
PL	Ministry of Finance	Excise Duty Department	+48 22 694 52 95	-	-
PT	Autoridade Tributária e Aduaneira /AT	-	+351 218 813 714	-	-

STATE	ADMINISTRATION	CONTACT	TELEPHONE N	WEBSITE	E-MAIL
RO	Ministry of Public Finance	General Directorate of Tax Code and Customs Regulation	+40 21 226 21 98	http://www.mfinante.gov.ro/accizetaxe.html?pagina=domenii	-
SE	Ministry of Finance	-	+46 8 405 11 13 +46 8 405 10 00	https://www.government.se	-
SI	Ministry of Finance	-	+386 1 369 67 33 +386 1 369 67 42	-	-
SK	Ministry of Finance	-	+421 2 59583490	-	-
UK	H.M. Revenue & Customs	Excise: Enquiries or www.gov.uk 'contact us'	+44 3000 200 3700	-	holding.movement@hmrc.gov.uk