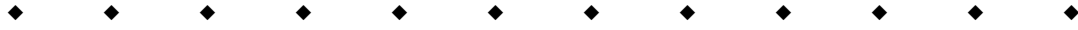




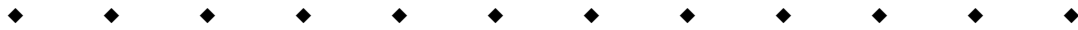
EUROPEAN COMMISSION
DIRECTORATE GENERAL
TAXATION AND CUSTOMS UNION
Indirect Taxation and Tax administration
Environment and other indirect taxes

REF 1031
July 2010



EXCISE DUTY TABLES

Part III – Manufactured Tobacco



Can be consulted on **DG TAXUD new Web site:**
http://ec.europa.eu/taxation_customs/index_en.htm#

(Shows the situation as at 1 July 2010)

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(http://ec.europa.eu/taxation_customs/index_en.htm#) are acknowledged.

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INTRODUCTORY NOTE

In collaboration with the Member States, the European Commission has established the “EXCISE DUTY TABLES” showing rates in force in the Member States of the European Union .

As from 1 January 2007 this publication:

- * covers the 27 Member States of the EU;*
- * has been divided into three different sections:*

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

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

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

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

[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#

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

UPDATE SITUATION - EXCISE DUTY TABLES**1 July 2010*****New start****CZ Cigarettes**DE Cigarettes**ES Cigarettes, Cigars & Cigarillos, Fine Cut Smoking tobacco, Other smoking tobaccos, VAT rate**IE Contacts**HU Contacts**NL Cigarettes, Fine Cut Smoking Tobacco, Other smoking tobaccos**PT Cigarettes, Cigars & Cigarillos, Fine Cut Smoking tobacco, Other smoking tobaccos, VAT rate**RO Cigarettes, Cigars & Cigarillos, Fine Cut Smoking tobacco, Other smoking tobaccos, VAT rate**SK Cigarettes**FI Cigarettes, Cigars & Cigarillos, Fine Cut Smoking tobacco, Other smoking tobaccos, VAT rate, Contacts*

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EUR Exchange Rates

Value of National Currency in EUR at 1 October 2009*		
Member State	National Currency	Currency value
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.

MANUFACTURED TOBACCO

Cigarettes

Situation as at 1 July 2010

“TIRSP” Retail Selling Price, all Taxes Included	Specific Excise (1000 pieces)				Ad Valorem Excise (as % of TIRSP)	VAT % (as % of TIRSP)	Ad Valorem Excise + VAT (as % of TIRSP)	Total Tax (incl VAT) (as % of TIRSP)	Current MPPC per 1000 cigarettes		Excise yield (EUR per 1000 Cigarettes)	Minimum excise duty pursuant to Article 16 (5) Dir. 95/59 EUR/1000 cig.	Overall Minimum Excise Duty as % of TIRSP Specific + ad valorem (excl.VAT)
	NatCurr	EUR	as % of TIRSP	As % of Total taxation (specific +ad valorem +VAT)					NatCurr	EUR			
	MS	1	2	3	4	5	6	7	8	9	10	11	12
BE		15,9295	6,58%	8,62%	52,41%	17,36%	69,77%	76,34%		242,11	142,81	124,79	58,99%
BG	101,00	51,64	49,03%	55,28%	23,00%	16,67%	39,67%	88,70%	206,00	105,33	75,87	75,67	72,03%
*CZ	1070,00	42,09	33,97%	43,20%	28,00%	16,67%	44,67%	78,64 %	3150,00	123,92	76,79	79,07	61,97%
DK	629,80	84,59	34,04%	45,49%	20,80%	20,00%	40,80%	74,84%	1850,00	248,49	136,28	123,10	54,84%
DE		82,70	33,43%	45,14%	24,66%	15,97%	40,63%	74,06%		247,37	143,70	*143,70	58,09%
EE	525,00	33,55	32,91%	39,85%	33,00%	16,67%	49,67%	82,57%	1595,50	101,97	67,20	64,00	65,91%
EL		13,712	8,57%	10,00%	58,43%	18,70%	77,13%	85,70%		160,00	107,20	80,40	67,00%
*ES		10,20	6,00%	7,67%	57,00%	15,25%	72,25%	78,25%		170,00	107,10	91,30	63,00%
FR		16,8810	6,03%	7,50%	57,97%	16,39%	74,36%	80,39%		280,000	179,20	164,00	64,00%
*IE		183,42	43,16%	54,79%	18,25%	17,36%	35,61%	78,77%		425,00	260,98	61,41%	61,41%
*IT		6,95	3,76%	5,00%	54,74%	16,67%	71,41%	75,17%		185,00	108,23	108,23	58,50%
CY		20,50	14,54%	20,17%	44,50%	13,04%	57,54%	72,08%		141,00	83,25	83,25	59,04%
*LV	22,50	31,77	29,61%	36,34%	34,50%	17,36%	51,86%	81,46%	**76,00	**107,30	68,78	67,77	64,11%
LT	132,00	38,23	34,74%	45,06%	25,00%	17,36%	42,36%	77,09%	380,00	110,06	65,74		59,74%
*LU		16,8914	9,18%	13,10%	47,84%	13,04%	60,88%	70,06%		184,00	104,92	96,52	57,02%
HU	9350,00	34,60	30,63%	38,81%	28,30%	20,00%	48,30%	78,93%	30526,32	112,95	66,56	64,12	58,93%
*MT		22,00	11,00%	14,43%	50,00%	15,25%	65,25%	76,25%		200,00	122,00	117,00	61,00%
NL		92,17	36,48%	50,00%	20,52%	15,97%	36,49%	72,97%		252,63	144,00	144,00	57,00%
AT		26,69	13,35%	18,28%	43,00%	16,67%	59,67%	73,02%		200,00	112,69	*101,42	56,35%
PL	146,83	34,59	36,94%	42,76%	31,41%	18,03%	49,44%	86,38%	397,50	93,64	64,00	64,00	68,35%
*PT		67,58	38,62%	48,90%	23,00%	17,36%	40,36%	78,97%		175,00	107,83	107,83	61,62%
RO	207,04	48,50	41,83%	50,28%	22,00%	19,35%	41,35%	83,18%	495,00	115,96	74,01	71,04	63,83%
*SI		18,9667	15,17%	20,00%	44,0267%	16,67%	60,69%	75,87%		125,00	74,00	74,00	59,20%
*SK		52,44	43,32%	52,01%	24,00%	15,97%	39,97%	83,29%		121,05	81,49	81,32	67,32%
FI		17,50	7,95%	10,11%	52,00%	18,70%	70,70%	78,65%		220,00	131,90	129,00	59,95%
SE	310,00	30,42	12,40%	17,32%	39,20%	20,00%	59,20%	71,60%	2500,00	245,36	126,61	126,61	51,60%
*UK	119,03	130,68	37,85%	49,32%	24,00%	14,89%	38,89%	76,74%	314,50	345,28	213,55		61,85%

This table has been modified in order to take account of the minimum excise duty on cigarettes provided for by Article 16(5) of Council Directive 95/59/EC.

BE: as of 1st February 2010

CZ: as of 1st July 2010

DE: *) Dynamic total tax for TIRSP below the MPPC: 17,586 Cent per piece less the VAT of the taxed cigarette, maximum rate 14,370 cent per piece.

*EL: as of 3 May 2010.

*ES: Figures modified as of 1/7/2010. - VAT rate valid as of 1st July 2010.

IE: as of 14 January 2010.

IT: Figures modified as of 1/10/2008. New MPPC rate (EUR 180,00)

AT: *) minimum 90 % of total excise duty burden on MPPC, at least 83,00 €/1.000 pieces

PT: Figures modified as of 1/7/2010. - VAT rate valid as of 1st July 2010.

RO: Figures modified as of 1/7/2010. - VAT rate valid as of 1st July 2010.

*SI: Figures modified as of 1/4/2010.

FI: Figures modified as of 1/7/2010. - VAT rate valid as of 1st July 2010.

*UK: New Budget 2010 as of 24 March 2010.

Cigarettes – Additional comments

Situation as at 1 July 2010

CZ: New MPPC rate → CZK 3150 (EUR 123,92) per 1000 cigarettes.

EE: New MPPC rate → EEK 1609 (EUR 102,83) per 1000 cigarettes

*ES: New MPPC rate as of 1/6/2010 → EUR 170,00 per 1000 cigarettes

LU: Figures modified as of 1/02/2010

LV: * Although Latvia is allowed to postpone until 31/12/2009 the application of a minimum excise duty rates on cigarettes, at 1st January 2009 Latvia reaches the EU minimum level.

** The most popular price of cigarettes in period 01/01/2009 – 30/11/2009

MT: In Malta the excise tax structure is 50% of the retail price + EUR 22,00 per 1000 cigarettes but not less than EUR 117,00 per 1000 cigarettes.

PT: Portugal may apply a reduced rate of up to 50% less than the overall minimum rate to cigarettes consumed in the most remote regions of the Azores and Madeira, made by small-scale manufacturers each of whose annual production does not exceed 500 tonnes (Art. 3.2 of Dir. 92/79/EEC).

SK: New MPPC rate → EUR 121,05 per 1000 cigarettes.

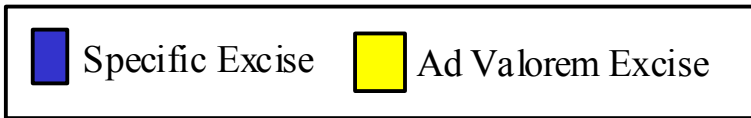
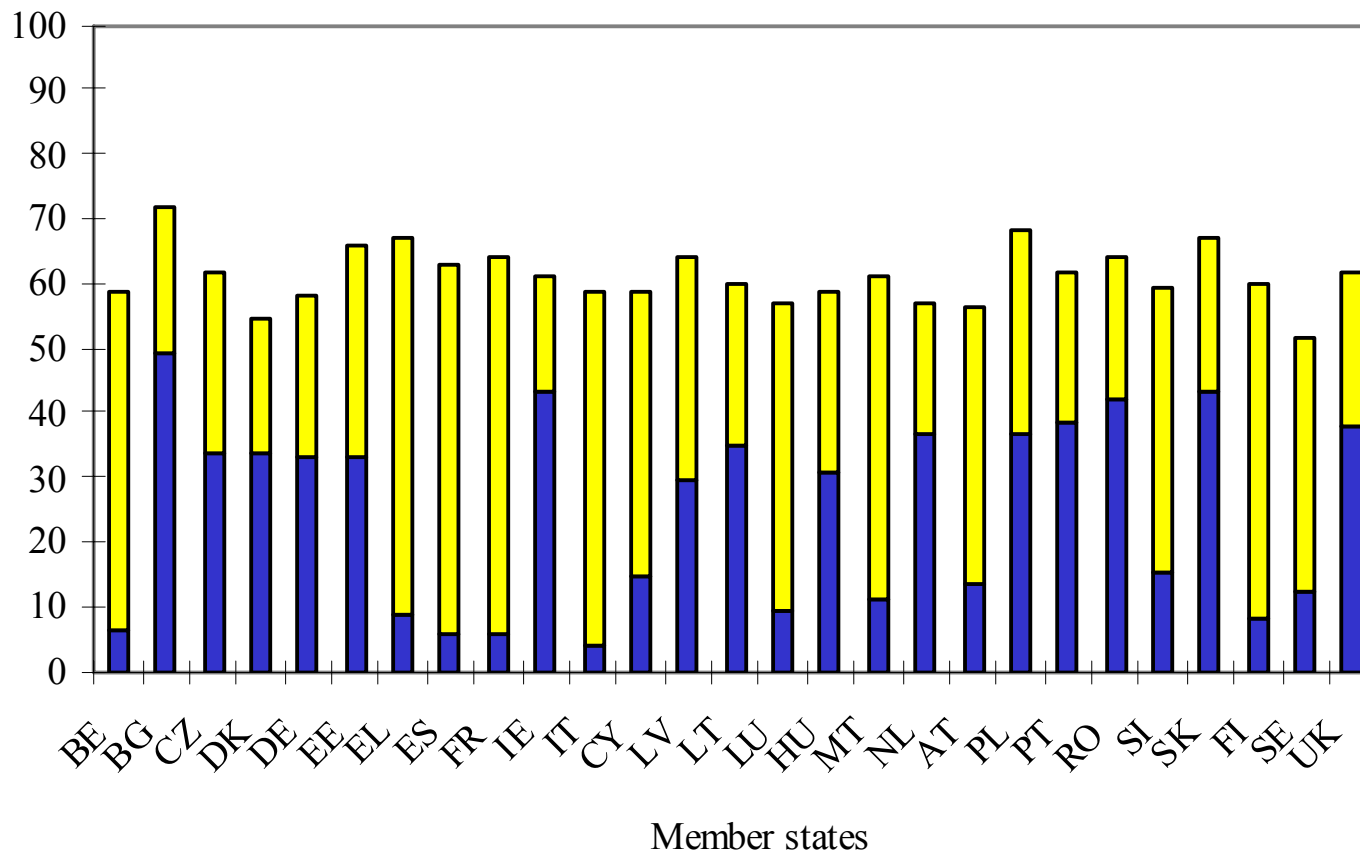
UK: New MPPC rate £ 314,50 (EUR 345,28) per 1000 cigarettes as of 24/03/2010.

Cigarettes

Situation as at 1 July 2010

% of Retail Selling
Price

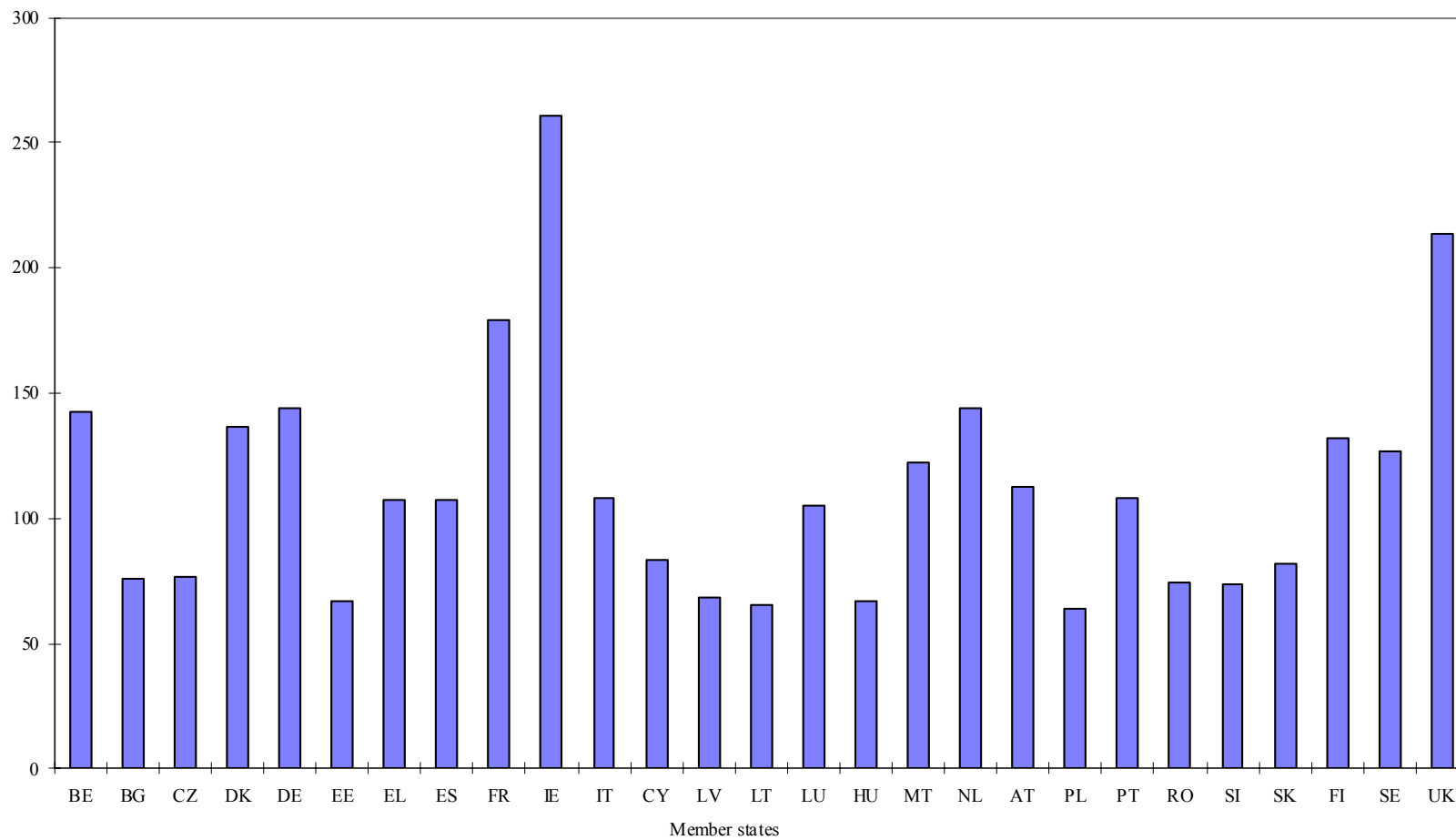
Overall Minimum Excise Duty



Cigarettes Excise Yield

values in EUR at 1/10/2009

Situation as at 1 July 2010



Cigars and Cigarillos

Situation as at 1 July 2010

MS	Specific Excise		Ad Valorem Excise	VAT %	Ad Valorem Excise + VAT	Minimum duty (Article 3.1 Dir. 92/80)
	NatCurr	EUR	(as % of TIRSP)	(as % of TIRSP)	(as % of TIRSP)	EUR/kg or 1000 cig.
BE		0	10,00%	17,36%	27,36%	61,60
BG	270,00	138,05		16,67%	16,67%	
CZ	1150,00	45,24	0%	16,67%	16,67%	
DK	198,00	26,54	10,00%	20,00%	30,00%	
DE		14,00	1,47%	15,97%	17,44%	
EE	2500,00	159,78	N/A	16,67%	16,67%	
EL		0	34,00%	18,70%	52,70%	
*ES		0	14,50%	15,25%	29,75%	
FR		0	27,57%	16,39%	43,96%	89,00
IE		261,066	0,00%	17,36%	17,36%	
IT		0	23,00%	16,67%	39,67%	
CY		68,34	0%	15,00%	N/A	
LV	11,00	15,53	N/A	17,36%	N/A	
LT	38,00	11,01		17,36%	17,36%	
*LU			10,00%	13,04%	23,04%	
HU			28,50%	20,00%	48,50%	
MT		16,25		15,25%	15,25%	
NL		0	5,00%	15,97%	20,97%	
AT		0	13,00%	16,67%	29,67%	32,70
PL	235,00	55,36	0%	18,03%	18,03%	
PT		0	12,35%	17,36%	29,71%	
RO	273,20	64,00	0%	19,35%	19,35%	
SI		0	5,00%	16,67%	21,67%	
SK		69,70		15,97%	15,97%	
FI		0	25,00%	18,70%	43,70%	
SE	1120,00*	109,92	0%	20,00%	20,00%	
UK	180,28	197,93	0%	14,89%	14,89%	

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

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

Specific excise/per kg: CY, LT.

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

Minimum duty/per 1000 items: CZ, BE

BE: as of 1st February 2010

*EL: as of 3 May 2010.

*ES: Figures modified as of 1/7/2010. - VAT rate valid as of 1st July 2010.

*LU: as of 01/01/2009

PT: Figures modified as of 1/7/2010. - VAT rate valid as of 1st July 2010.

RO: Figures modified as of 1/7/2010. - VAT rate valid as of 1st July 2010.

FI: Figures modified as of 1/7/2010. - VAT rate valid as of 1st July 2010.

*UK: New Budget 2010 as of 24 March 2010.

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

Situation as at 1 July 2010

"TIRSP" Retail Selling Price, all Taxes Included	Specific Excise		Ad Valorem Excise (as % of TIRSP)	VAT % (as % of TIRSP)	Ad Valorem Excise + VAT (as % of TIRSP)	Minimum duty (Article 3.1 Dir. 92/80) EUR/kg
	NatCurr	EUR				
MS						
BE		7,9610	31,50%	17,36%	48,86%	41,39
BG	100,00	51,13		16,67%	16,67%	
*CZ	1340,00	52,71	0%	16,67%	16,67%	
DK	572,50	76,90	0%	20,00%	20,00%	
DE		34,06	18,57%	15,97%	34,54%	53,28
EE	501,00	32,02	N/A	16,67%	16,67%	
EL		0	69,00%	18,70%	87,70%	
*ES		6,00	41,50%	15,25%	56,75%	50,00
FR		0	58,57%	16,39%	74,96%	97,00
IE		220,301	0%	17,36%	17,36%	
*IT		0	56,00%	16,67%	72,67%	
CY		34,17	0%	15,00%	N/A	
LV	23,00	32,47	N/A	17,36%	N/A	
LT	111,00	32,15		17,36%	17,36%	
*LU		4,00	31,50%	13,04%	44,54%	38,89
HU			52,00%	20,00%	72,00%	26,94
MT		72,50		15,25%	15,25%	
NL		39,48	16,33%	15,97%	32,30%	59,44
AT		0	47,00%	16,67%	63,67%	
PL	95,00	22,38	31,41%	18,03%	49,44%	
PT		0	49,77%	17,36%	67,13%	
RO	345,77	81,00	0%	19,35%	19,35%	
SI		35,00	0%	16,67%	16,67%	
SK		64,06		15,97%	15,97%	
FI		8,50	52,00%	18,70%	70,70%	60,00
SE	1560,00	153,11	0%	20,00%	20,00%	
UK	129,59	142,27	0%	14,89%	14,89%	

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

BE: as of 1st February 2010

*CZ: as of 1st February 2010

*EL: as of 3 May 2010.

*ES: Figures modified as of 1/7/2010 - VAT rate valid as of 1st July 2010.

*IT: Figures include pipe tobacco

*LU: as of 1/2/2010

PT: Figures modified as of 1/7/2010. - VAT rate valid as of 1st July 2010.

RO: Figures modified as of 1/7/2010. - VAT rate valid as of 1st July 2010.

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

FI: Figures modified as of 1/7/2010. - VAT rate valid as of 1st July 2010.

*UK: New Budget 2010 as of 24 March 2010.

Other smoking tobaccos

Situation as at 1 July 2010

“TIRSP“ Retail Selling Price, all Taxes Included	Specific Excise		Ad Valorem Excise (as % of TIRSP)	VAT % (as % of TIRSP)	Ad Valorem Excise + VAT (as % of TIRSP)	Minimum duty (Article 3.1 Dir. 92/80) EUR/kg
	NatCurr	EUR				
MS						
BE		7,9610	31,50%	17,36%	48,86%	41,39
BG	100,00	51,13		16,67%	16,67%	
*CZ	1340,00	52,71	0%	16,67%	16,67%	
DK	522,50	70,18	0%	20,00%	20,00%	
DE		15,66	13,13%	15,97%	29,10%	
EE	501,00	32,02	N/A	16,67%	16,67%	
EL		0	69,00%	18,70%	87,70%	
*ES		0	26,00%	15,25%	41,25%	
FR		0	52,42%	16,39%	68,81%	60,00
IE		181,117	0%	17,36%	17,36%	
*IT		0	24,78%	16,67%	41,45%	
CY		34,17	0%	15,00%	N/A	
LV	23,00	32,47	N/A	17,36%	N/A	
LT	111,00	32,15		17,36%	17,36%	
*LU		4,00	31,50%	13,04%	44,54%	38,89
HU			32,50%	20,00%	52,50%	26,94
MT		72,50		15,25%	15,25%	
NL		39,48	16,33%	15,97%	32,30%	59,44
AT		0	34,00%	16,67%	50,67%	
PL	95,00	22,38	31,41%	18,03%	49,44%	
PT		0	41,78%	17,36%	59,14%	
RO	345,77	81,00	0%	19,35%	19,35%	
SI		22,00	0%	16,67%	16,67%	
SK		64,06		15,97%	15,97%	
FI		8,50	48,00%	18,70%	66,70%	
SE	1560,00	153,11	0,00%	20,00%	20,00%	
UK	79,26	87,02	0,00%	14,89%	14,89%	

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

BE: as of 1st February 2010

*CZ: as of 1st February 2010

*EL: as of 3 May 2010.

*ES: Figures modified as of 1/7/2010. - VAT rate valid as of 1st July 2010.

*IT: Figures refer to snuff and chewing tobaccos

*LU: as of 1/2/2010.

PT: Figures modified as of 1/7/2010. - VAT rate valid as of 1st July 2010.

RO: Figures modified as of 1/7/2010. - VAT rate valid as of 1st July 2010.

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

FI: Figures modified as of 1/7/2010. - VAT rate valid as of 1st July 2010.

*UK: New Budget 2010 as of 24 March 2010.

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

STATE	ADMINISTRATION	CONTACT	TELEPHONE N°	FAX N°	E-MAIL
BE	Administration des douanes et accises Service Procédures accisiennes	Administration centrale - Service Procédures accisiennes	+32.2.576.31.35 +32.2.576.31.12	+32.2.579.51.29 +32.2.579.51.29	proceduresaccisiennes.douane@minfin.fed.be
BG	Ministry of Finance Tax Policy Directorate	Mrs Venetka TODOROVA (Alcohol, Tobacco, Energy)	+359 2 9859 2866	+359 2 9859 2852	v.todorova@minfin.bg
CZ	Ministry of Finance Excise Duty Legislation	Ms Marie HRDINOVÁ (Alcohol, Tobacco, Energy) Mr Vítězslav PÍŠA (Energy)	+ 420 2 5704 2575 + 420 2 5704 2639	+ 420 2 5704 3048 + 420 2 5704 3048	marie.hrdinova@mfcz.cz vitezslav.pisa@mfcz.cz
DK	Ministry of Taxation	Department of indirect taxes	+45 33923392	+45 33149105	pafegt@skm.dk
DE	Bundesministerium der Finanzen Referat III B 6 / III B 7	Mr. Benjamin HESS (Alcohol, Tobacco) Ms Eliane MEHNER (Energy)	+49 228 682 40 41 +49 228 682 48 03	+49 228 682 22 79 +49 228 682 22 79	Benjamin.Hess@bmf.bund.de Eliane.Mehner@bmf.bund.de
EE	Ministry of Finance Customs & Excise Policy Department	Ms Heidi VESSEL (Alcohol, Tobacco) Mr. Lauri LELUMES (Energy)	+ 372 611 3651 + 372 611 3059	+ 372 696 6810 + 372 696 6810	Heidi.vessel@fin.ee Lauri.Lelumes@fin.ee
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ES	Ministerio de Economía y Hacienda. Dirección General de Tributos. Subdirección General de Impuestos Especiales y Tributos sobre Comercio Exterior	Ministerio de Economía y Hacienda. Dirección General de Tributos. Subdirección General de Impuestos Especiales y Tributos sobre Comercio Exterior	+34 91 595.82.43/44	+34.91 595.85.58	especiales.tce@tributos.meh.es
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EUROPEAN COMMISSION
DIRECTORATE GENERAL
TAXATION AND CUSTOMS UNION
TAX POLICY
Excise duties and transport, environment and energy taxes

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EXCISE DUTY TABLES

(Tax receipts - Manufactured Tobacco)



Can be consulted on **DG TAXUD new Web site:**
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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					
BG	BGN	-----	-----	1,9558*	1,9558*	1,9558*
CZ	CZK	30,361*	29,030*	27,525*	26,364*	26,825*
DK	DKK	7,4371*	7,4601*	7,4566*	7,4552*	7,4499*
DE	EUR					
EE	EEK	15,6466*	15,6466*	15,6466*	15,6466*	15,6466*
EL	EUR					
ES	EUR					
FR	EUR					
IE	EUR					
IT	EUR					
CY	CYP	0,5800*	0,5735*	0,5782*		
CY	EUR	-----	-----	-----		
LV	LVL	0,6964*	0,6962*	0,6984*	0,6988*	0,7083*
LT	LTL	3,4528*	3,4528*	3,4528*	3,4528*	3,4528*
LU	EUR					
HU	HUF	245,58*	252,69*	251,44*	253,22*	265,48*
MT	MTL	0,4343*	0,4293*	0,4293*		
MT	EUR	-----	-----	-----		
NL	EUR					
AT	EUR					
PL	PLN	4,0774*	3,8665*	3,8287*	3,6013*	4,1638*
PT	EUR					
RO	RON	-----	-----	3,3829*	3,583*	4,035*
SI	SIT	239,78*	239,50*			
SI	EUR	-----	-----			
SK	SKK	38,655*	37,865*	34,383*	33,586*	
SK	EUR	-----	-----	-----	-----	
FI	EUR					
SE	SEK	8,9758*	9,3977*	9,0245*	9,4257*	10,8425*
UK	GBP	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).

MANUFACTURED TOBACCO

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

Manufactured tobacco

(in millions)

MS	Year	NatCurr	I		II		III		IV	
			Cigarettes		Cigars		Cigarillos		Other smoking tobaccos	
			NatCurr	EUR	NatCurr	EUR	NatCurr	EUR	NatCurr	EUR
BE	2005	EUR	-----	1425,20	-----	6,90	-----	-----	-----	224,88
	2006	EUR	-----	1459,03	-----	7,32	*Cigars	-----	-----	260,83
	2007	EUR	-----	1559,46	-----	14,19	*Cigars	-----	-----	246,50
	2008	EUR	-----	1532,01	-----	14,04	*Cigars	-----	-----	210,01
BG	2007	BGN	1344,40	687,39	2,40	1,23	*Cigars		*Cigars	
	2008	BGN	1711,86	875,26	3,18	1,62	*Cigars		*Cigars	
CZ	2005	CZK	25108,61	827,00	34,92	1,15	*Cigars		284,38	9,36
	2006	CZK	31854,94	1097,31	42,00	1,45	*Cigars		344,60	11,87
	2007	CZK	45881,80	1666,91	48,84	1,77	*Cigars		1066,96	38,76
	2008	CZK	37189,18	1410,61	63,61	2,41	*Cigars		253,75	9,62
DK	2005	DKK	6655,04	894,84	54,27	7,30	*Cigars		482,78	64,92
	2006	DKK	6850,71	918,31	49,42	6,62	*Cigars		470,58	63,08
	2007	DKK	6814,65	913,91	43,93	5,89	*Cigars		388,11	52,05
	2008	DKK	6799,50	912,05	40,71	5,46	*Cigars		366,11	49,11
DE	2005	EUR	-----	12386,93	-----	64,71	*Cigars	-----	-----	1795,48
	2006	EUR	-----	12973,75	-----	83,08	*Cigars	-----	-----	1317,70
	2007	EUR	-----	12861,91	-----	111,04	*Cigars	-----	-----	1274,68
	2008	EUR	-----	12260,58	-----	85,55	*Cigars	-----	-----	1166,92
EE	2005	EEK	1096,00	70,05	95,00**	6,07**			4,00	0,25
	2006	EEK	1191,00	76,12	11,00	0,70	*Cigars		5,00	0,32
	2007	EEK	1507,00	96,31	12,00	0,77	*Cigars		6,00	0,38
	2008	EEK	1500,00	95,87	0,60	0,04		11,6	0,74	8,30
EL	2005	EUR	-----	2257,08	*Cigarettes		*Cigarettes		*Cigarettes	
	2006	EUR	-----	2415,46	*Cigarettes		*Cigarettes		*Cigarettes	
	2007	EUR	-----	2581,29	*Cigarettes		*Cigarettes		*Cigarettes	
	2008	EUR	-----	2516,18	*Cigarettes		*Cigarettes		*Cigarettes	

(*) = Figure included in...

DE: Column IV: "Other smoking tobaccos" includes two categories of tobacco: Fine cut tobacco and Pipe tobacco

EE: **in 2005 the revenue of cigars and cigarillos was altogether 95 million EEK (6,07 million EUR).

...Revenues – Manufactured tobacco...

(in millions)

MS	Year	NatCurr	I		II		III		IV	
			Cigarettes		Cigars		Cigarillos		Other smoking tobaccos	
			NatCurr	EUR	NatCurr	EUR	NatCurr	EUR	NatCurr	EUR
ES	2005	EUR	-----	6150,76	-----	42,88	*Cigars	-----	76,68	
	2006	EUR	-----	6414,59	-----	40,41	*Cigars	-----	72,06	
	2007	EUR	-----	7169,73	-----	44,56	*Cigars	-----	92,62	
	2008	EUR	-----	7429,88	-----	44,29	*Cigars	-----	111,71	
FR	2005	EUR	-----	9851,00	*Cigarettes		*Cigarettes	*Cigarettes		
	2006	EUR	-----	9437,00	*Cigarettes		*Cigarettes	*Cigarettes		
	2007	EUR	-----	9380,00	*Cigarettes		*Cigarettes	*Cigarettes		
	2008	EUR	-----	9550,43	*Cigarettes		*Cigarettes	*Cigarettes		
IE	2005	EUR	-----	1067,05	-----	8,00	*Cigars	-----	4,50	
	2006	EUR	-----	1089,44	-----	9,29	*Cigars	-----	4,61	
	2007	EUR	-----	1177,48	-----	9,90	*Cigars	-----	4,70	
	2008	EUR	-----	1132,00	-----	10,00	*Cigars	-----	4,00	
IT	2005	EUR	-----	8912,00	-----	32,00	-----	10,00	-----	44,00
	2006	EUR	-----	9623,98	-----	34,28	-----	11,54	-----	53,50
	2007	EUR	-----	9938,32	-----	37,35	-----	12,24	-----	64,02
	2008	EUR	-----	10256,87	-----	38,09	-----	12,85	-----	80,18
CY	2005	CYP	76,04	131,10	1,43	2,47	*Cigars		0,58	1,00
	2006	CYP	100,39	175,04	1,61	2,81	*Cigars		4,18	7,29
	2007	CYP	104,30	180,39	1,53	2,65	*Cigars		4,59	7,94
	2008	EUR	-----	191,42	-----	2,66	*Cigars	-----	8,20	
LV	2005	LVL	43,13	61,95	0,05	0,07	*Cigars		0,21	0,30
	2006	LVL	56,89	81,72	0,06	0,09	*Cigars		0,55	0,79
	2007	LVL	73,83	105,71	0,08	0,11	*Cigars	**0,33	0,47	
	2008	LVL	143,10	204,78	0,08	0,11	*Cigars	**0,40	0,57	
LT	2005	LTL	257,00	74,43	0,20	0,06	*Cigars		1,20	0,35
	2006	LTL	350,96	101,64	0,24	0,07	*Cigars		1,47	0,43
	2007	LTL	405,52	117,45	0,30	0,09	*Cigars		1,65	0,48
	2008	LTL	682,09	197,55	0,30	0,09	*Cigars		1,85	0,54

(*) = Figure included in...

IE : Column I «Cigarettes» = includes Fine cut smoking tobacco (intended for the rolling of cigarettes).

LV: (***) included fine-cut smoking tobacco intended for the rolling of cigarettes

...Revenues – Manufactured tobacco...

(in millions)

		I		II		III		IV		
MS	Year	Cigarettes		Cigars		Cigarillos		Other smoking tobaccos		
	NatCurr	NatCurr	EUR	NatCurr	EUR	NatCurr	EUR	NatCurr	EUR	
LU	2005	EUR	-----	372,42	-----	1,11	*Cigars	-----	65,12	
	2006	EUR	-----	414,30	-----	0,827	*Cigars	-----	63,60	
	2007	EUR	-----	415,03	-----	1,070	*Cigars	-----	84,43	
	2008	EUR	-----	439,12	-----	1,080	*Cigars	-----	77,21	
HU	2005	HUF	165927,00	675,65	355,00	1,45	323,00	1,32	6957	28,33
	2006	HUF	209674,00	829,77	404,00	1,60	437,00	1,73	6468,00	25,60
	2007	HUF	240573,00	956,78	330,00	1,31	689,00	2,74	12833,00	51,04
	2008	HUF	253400,00	1000,71	333,00	1,32	587,00	2,32	17820,00	70,37
MT	2005	MTL	26,160	60,234	*		*		0,934	2,151
	2006	MTL	26,899	62,658	*		*		0,799	1,861
	2007	MTL	24,358	56,739	*		*		0,828	1,929
	2008	EUR	-----	60,382	-----	*	-----	*	-----	1,730
NL	2005	EUR	-----	1409,38	-----	7,79	*Cigars	-----	449,44	
	2006	EUR	-----	1681,10	-----	8,18	*Cigars	-----	485,72	
	2007	EUR	-----	1709,77	-----	7,48	*Cigars	-----	485,66	
	2008	EUR	-----	1771,62	-----	7,21	*Cigars	-----	498,99	
AT	2005	EUR	-----	1339,70	*Cigarettes		*Cigarettes		*Cigarettes	
	2006	EUR	-----	1408,50	*Cigarettes		*Cigarettes		*Cigarettes	
	2007	EUR	-----	1446,16	*Cigarettes		*Cigarettes		*Cigarettes	
	2008	EUR	-----	1424,49	*Cigarettes		*Cigarettes		*Cigarettes	
PL	2005	PLN	9819,73	2408,33	*Cigarettes		*Cigarettes		*Cigarettes	
	2006	PLN	11247,98	2909,09	*Cigarettes		*Cigarettes		*Cigarettes	
	2007	PLN	13483,03	3521,57	*Cigarettes		*Cigarettes		*Cigarettes	
	2008	PLN	13460,10	3737,57	*Cigarettes		*Cigarettes		*Cigarettes	
PT	2005	EUR	-----	1309,78	-----	3,05	*Cigars	-----	9,84	
	2006	EUR	-----	1410,48	-----	3,08	*Cigars	-----	13,38	
	2007	EUR	-----	1209,19	-----	3,30	*Cigars	-----	12,17	
	2008	EUR	-----	1276,06	-----	3,10	*Cigars	-----	16,72	

(*) = Figure included in...

*MT: Column II (Cigars) and Column III (Cigarillos) are both included in Column IV

...Revenues – Manufactured tobacco...

(in millions)

MS	Year	NatCurr	I		II		III		IV	
			Cigarettes		Cigars		Cigarillos		Other smoking tobaccos	
			NatCurr	EUR	NatCurr	EUR	NatCurr	EUR	NatCurr	EUR
RO	2007	RON	3107,81	918,69	*Cigarettes		*Cigarettes		*Cigarettes	
	2008	RON	3873,92	1081,19	*Cigarettes		*Cigarettes		*Cigarettes	
SI	2005	SIT	59187,01	247,04	32,99	0,14	*Cigars		153,66	0,64
	2006	SIT	69482,82	290,12	34,87	0,15	*Cigars		175,78	0,73
	2007	EUR	-----	299,58	-----	0,16	*Cigars		-----	0,85
	2008	EUR	-----	341,75	-----	0,16	*Cigars		-----	0,90
SK	2005	SKK	11194,195	289,592	*Cigarettes		*Cigarettes		*Cigarettes	
	2006	SKK	11432,345	301,923	*Cigarettes		*Cigarettes		*Cigarettes	
	2007	SKK	23580,000	685,804	*Cigarettes		*Cigarettes		*Cigarettes	
	2008	SKK	13048,36	388,50	*Cigarettes		*Cigarettes		*Cigarettes	
FI	2005	EUR	-----	544,16	-----	10,21	*Cigars		-----	46,14
	2006	EUR	-----	562,80	-----	10,92	*Cigars		-----	43,79
	2007	EUR	-----	563,46	-----	11,30	*Cigars		-----	41,88
	2008	EUR	-----	570,08	-----	11,75	*Cigars		-----	40,45
SE	2005	SEK	6560,89	730,95	26,22	2,92	*Cigars		608,40	67,78
	2006	SEK	6969,31	741,60	27,72	2,95	*Cigars		615,84	65,53
	2007	SEK	7434,08	823,77	48,38	5,36	*Cigars		659,44	73,07
	2008	SEK	7534,35	799,34	48,64	5,16	*Cigars		390,43	41,42
UK	2005	GBP	7597,00	10741,60	114,00	161,19	*Cigars		372,00	525,98
	2006	GBP	7504,00	10930,81	104,00	151,49	*Cigars		401,00	584,12
	2007	GBP	7508,00	11147,74	97,00	151,49	*Cigars		440,00	653,30
	2008	GBP	7585,00	10232,02	86,00	116,01	*Cigars		500,00	674,49

(*) = Figure included in...

RO (*) included in Column I

SI: (*) included in Column II

UK: Column IV: "Other smoking tobaccos" includes **two categories** of tobacco: tobacco : Handrolling and Pipe tobacco.

2005 : **Handrolling**: = 339 GBP (479,32 EUR) and **Pipe tobacco** : = 33 GBP (46,66 EUR)

2006 : **Handrolling**: = 372 GBP (541,88 EUR) and **Pipe tobacco** : = 29 GBP (42,24 EUR)

2007 : **Handrolling**: = 412 GBP (611,73 EUR) and **Pipe tobacco** : =28 GBP (41,57 EUR)

2008 : **Handrolling**: = 473 GBR(638,07 EUR) and **Pipe tobacco** : = 27 GBP (36,42 EUR)

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