

Alcoholic Beverages

		Standard rates				Reduced rate			
		Still Wine		Sparkling Wine		Still Wine - Sparkling Wine			
						(Not exceeding 8.5% vol.)			
		(Article 8.1 of Directive 92/83/EEC)		(Article 8.2 of Directive 92/83/EEC)		(Article 9.3 of Directive 92/83/EEC)			
		0 EUR per hectolitre of product.		0 EUR per hectolitre of product.		0 EUR per hectolitre of product.			
(Dir. 92/84/EEC)		(Article 5 of Directive 92/84/EEC)		(Article 5 of Directive 92/84/EEC)		(Article 5 of Directive 92/84/EEC)			
MS	NatCurr	Excise duty per hectolitre		Excise duty per hectolitre		Excise duty per hectolitre		VAT %	
		NatCurr	EUR	NatCurr	EUR	NatCurr	EUR	NatCurr	EUR
BE	EUR		52,75		180,50		16,70		21,00
BG	BGN	0	0	0	0				
CZ	CZK	0	0	2340,00	93,30				
DK *	DKK	1101,00	147,68	1418,00	190,20	506,00	67,87		25,00
		15%-22%vol	1474,00	1791,00	240,23	823,00	110,39		25,00
DE	EUR		0		136,00		51,00		19,00
EE	EUR		80,64		80,64		34,97		20,00
EL	EUR		0		0		0		23,00
ES	EUR		0		0		0		21,00
FR *	EUR		3,66		9,07				
HR	HRK	0,00	0,00	0,00	0,00				
IE	EUR	>5,5%≤15% >15% vol	370,64		741,28		123,51		23,00
			537,81						
IT	EUR		0		0				21,00
CY	EUR		0		0				*18,00
LV	LVL	45,00	64,64	45,00	64,64				21,00
LT	LTL	198,00	57,34	198,00	57,34	58,00	16,80		21,00
LU	EUR		0		0				15,00
		>13%vol	0						
HU	HUF	0	0	16460,00	57,64				27,00
MT	EUR		0		0				18,00

DK: *An additional duty is imposed on products containing a mixture of wine and non-alcoholic drinks. Rates: 6,76 DKK (0,91 EUR.) pr. l. on mixtures with alcohol content: ≤10% in the final product and 10,91 DKK (1,46 EUR.) pr. l. on mixtures with >10% alcohol content in the final product.

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

ES: * VAT rate valid as from 1st September 2012.

FR: * New FR Budget 2013 as from 1st January 2013

CY: * VAT rate valid as from 1st January 2013

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

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		Still Wine		Sparkling Wine		Still Wine - Sparkling Wine			
		(Article 8.1 of Directive 92/83/EEC)		(Article 8.2 of Directive 92/83/EEC)		(Not exceeding 8.5% vol.)		(Article 9.3 of Directive 92/83/EEC)	
		0 EUR per hectolitre of product.		0 EUR per hectolitre of product.		0 EUR per hectolitre of product.		0 EUR per hectolitre of product.	
(Dir. 92/84/EEC)		(Article 5 of Directive 92/84/EEC)		(Article 5 of Directive 92/84/EEC)		(Article 5 of Directive 92/84/EEC)		(Article 5 of Directive 92/84/EEC)	
MS	NatCurr	Excise duty per hectolitre		Excise duty per hectolitre		Excise duty per hectolitre		VAT %	
		NatCurr	EUR	NatCurr	EUR	NatCurr	EUR	NatCurr	EUR
NL	EUR		83,56		240,58		41,78		21,00
AT	EUR		0		0		45,63		21,00
PL	PLN	158,00	38,48	158,00	38,48		0		20,00
PT	EUR		0		0		23,00		
RO	RON	0	24,00	153,98	34,05				
SI	EUR		0		0				
SK	EUR	0	20,00		79,65		54,16		20,00
FI	EUR		312,00		312,00		11,00		24,00
							159,00		24,00
							224,00		24,00
SE	SEK	2158,00	254,69	2158,00	254,69		0		25,00
							758,00		25,00
							1120,00		25,00
							1541,00		25,00
UK	GBP	266,72	334,11	341,63	427,95		82,18		20,00
							113,01		20,00
							258,23		20,00

PT: VAT rates valid as of 1st July 2010.
 SK: VAT rate valid as of 1st January 2011.