



Wine

Situation as at 1 January 2010

**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)						
Minimum excise duty adopted by the Council on 19-10-1992		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			VAT %	Excise duty per hectolitre			VAT %	Excise duty per hectolitre			
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR		
BE	EUR		47,0998		21,00		161,1308		21,00		14,8736	21,00	
BG	BGN	0	0		20,00	0	0		20,00				
CZ	CZK	0	0		20,00	2340,00	92,05		20,00				
*DK	DKK	6%-15%vol	614,00	82,47	25,00	6%-15%vol	920,00	123,57	25,00	Still 1,2%-6%vol	390,00	52,38	25,00
		15%-22%vol	920,00	123,57	25,00	15%-22%vol	1226,00	164,68	25,00	Spark 1,2%-6%vol	696,00	93,49	25,00
DE	EUR			0	19,00		136,00		19,00	Spark < 6%		51,00	19,00
EE	EEK		1144,00	73,12	20,00		1144,00	73,12	20,00	≤ 6 %	496,00	31,70	20,00
EL	EUR			0	19,00			0	19,00				
ES	EUR			0	16,00			0	16,00			0	16,00
*FR	EUR			3,55	19,60			8,77	19,60				
IE	EUR	>5,5%<=15% vol		262,24	21,00	>5,5% vol		524,48	21,00	<=5,5% vol		87,39	21,00
		>15% vol		380,52	21,00								
IT	EUR			0	20,00			0	20,00				
CY	EUR			0	15,00			0	15,00				
LV	LVL		45,00*	63,53	21,00		45,00*	63,53	21,00				
LT	LTL		198,00	57,34	21,00		198,00	57,34	21,00		53,00	15,35	21,00
LU	EUR			0	12,00			0	15,00				
		>13%vol		0	15,00								
HU	HUF		0	0	25,00		14250,00	52,73	25,00				
MT	EUR			0	18,00			0	18,00				
NL	EUR			68,54	19,00			233,70	19,00	Still		34,27	19,00
										Sparkling		44,32	19,00
AT	EUR			0	20,00			0	20,00			0	20,00

\*DK: \*An additional duty is imposed on products containing a mixture of wine and non-alcoholic drinks. Rates: 7,25 DKK (0,97 EUR.) pr. l. on mixtures with alcohol content: <=10% in the final product and 14,75 DKK (1,98 EUR.) pr. l. on mixtures with >10% alcohol content in the final product.

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

LV: \*Enter into force on 1<sup>st</sup> February 2010

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

■ Valori aggiornati



...Wine...

**Alcoholic Beverages**

		Standard rates				Reduced rate				
		Still Wine		Sparkling Wine		Still Wi-e - Sparkling Wine				
		(Article 8.1 of Directive 92/83/EEC)		(Article 8.2 of Directive 92/83/EEC)		(Article 9.3 of Directive 92/83/EEC)				
		0 EUR per hectolitre of product.		0 EUR per hectolitre of product.		0 EUR per hectolitre of product.				
		(Dir. 92/84/EEC)		(Article 5 of Directive 92/84/EEC)		(Article 5 of Directive 92/84/EEC)				
MS	NatCurr	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %	Excise duty per hectolitre		VAT %
		NatCurr	EUR		NatCurr	EUR		NatCurr	EUR	
PL	PLN	158,00	37,22	22,00	158,00	37,22	22,00			
PT	EUR		0	12,00		0	20,00			
RO	RON	0	0	19,00	145,35	34,05	19,00			
SI	EUR		0	20,00		0	20,00			
SK	EUR	0	0	19,00		79,66	19,00	per hl	56,42	19,00
FI	EUR		283,00	22,00		283,00	22,00	>1,2%<2,8%	5,50	22,00
								>2,8%<5,5%	138,00	22,00
								>5,5%<8,0%	203,00	22,00
SE	SEK	2158,00	211,80	25,00	2158,00	211,80	25,00	Still&Spark <2,25%	0	0
								Still&Spark 2,25%-4,5%	758,00	74,39
								Still&Spark 4,5%-7%	1120,00	109,92
								Still&Spark 7%-8,5%	1541,00	151,24
*UK	GBP	214,02	234,96	17,50	274,13	300,96	17,50	Still >1,2% <=4%	65,94	72,39
								Still >4% <=5,5%	90,68	99,55
								Spark >5,5% < 8,5%	207,20	227,47

FI as from 1<sup>st</sup> October 2009.

\*UK: As from 23<sup>rd</sup> April 2009.

Valori Aggiornati

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