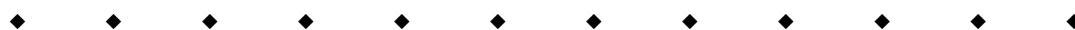




EUROPEAN COMMISSION  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Indirect Taxation and Tax administration  
**Indirect taxes other than VAT**

**REF 1045 rev1**  
**January 2016**



# 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 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 January 2016)

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([http://ec.europa.eu/taxation\\_customs/index\\_en.htm#](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 July 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.*

***Further to the approval during the Committee on Excise duty 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 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 Mr Aurimas Vasyliis or Ms Eija Hokkanen:*

*e-mail            TAXUD-C2-TABLES@ec.europa.eu*  
*telephone        +32-2-295.35.25, +32-2-299.56.09;*

***Remark:*** *This revision includes update provided by Germany (indicated in green).*

***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. The period for the temporary measures expired and the Directive is no longer applicable.*

*The Treaty of Accession of Bulgaria and Romania to the EU<sup>5</sup> provided for transitional arrangements and specific measures for the two Member States. The temporary provisions expired at the end of 2012.*

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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.

<sup>5</sup> OJ L 157, 21.06.2005.

## UPDATE SITUATION - EXCISE DUTY TABLES

1 January 2016

	BE	BG	CZ	DE	DK	EE	EL	ES	FR	HR	IE	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK
<i>Petrol</i>	Y		Y		Y	Y			Y	Y				Y	Y		Y	Y	Y		Y		Y	Y	Y		Y	
<i>Gas oil</i>	Y	Y	Y		Y	Y	Y		Y	Y				Y	Y		Y	Y	Y		Y		Y	Y	Y	Y	Y	
<i>Gas oil reduced rate</i>			Y		Y	Y			Y								Y						Y	Y		Y	Y	
<i>Kerosene</i>	Y	Y	Y		Y		Y		Y	Y				Y			Y	Y	Y		Y		Y				Y	
<i>Kerosene reduced rate</i>			Y		Y																						Y	
<i>Heavy Fuel oil</i>	Y	Y	Y		Y	Y			Y								Y	Y	Y		Y		Y			Y	Y	
<i>Heavy Fuel oil reduced rate</i>					Y				Y																	Y	Y	
<i>LPG</i>	Y		Y		Y				Y	Y	Y		Y	Y			Y		Y		Y		Y			Y	Y	
<i>LPG reduced rate</i>					Y				Y		Y									Y							Y	
<i>Natural gas</i>	Y		Y		Y	Y	Y		Y						Y		Y		Y		Y		Y			Y	Y	
<i>Natural gas reduced rate</i>					Y				Y					Y						Y							Y	
<i>Coal and Coke</i>	Y				Y	Y			Y										Y		Y		Y			Y	Y	
<i>Coal and Coke reduced rate</i>					Y																						Y	
<i>Electricity</i>	Y		Y		Y				Y		Y						Y		Y		Y		Y				Y	
<i>Electricity reduced rate</i>					Y																						Y	
<i>Mineral Oil</i>	Y																											
<i>National tax/VAT</i>																			Y				Y	Y			Y	
<i>Contact points</i>	Y	Y		Y			Y				Y				Y		Y	Y	Y					Y	Y	Y	Y	

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## EURO EXCHANGE RATES

Value of National Currency in EUR at 1 October 2015*		
Member State	National Currency	Currency value
BG	BGN	1,9558
CZ	CZK	27,173
DK	DKK	7,4605
HR	HRK	7,6400
HU	HUF	312,80
PL	PLN	4,2459
RO	RON	4,4159
SE	SEK	9,3754
UK	GBP	0,7367

\*Rates published in the Official Journal of the European Union – C 324 of 02/10/2015.

*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 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**

Situation as at 1 January 2016

Petrol							
Leaded Petrol				Unleaded Petrol			
CN 2710 1131, CN 2710 1151, CN 2710 1159				CN 2710 1131, CN 2710 1141, CN 2710 1145, CN 2710 1149			
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EC)		421 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)		359 EUR per 1000 litres (Annex I of Directive 2003/96/EC)			
MS	National Currency	Excise duty		Excise duty		VAT	
		NatCurr	EUR	NatCurr	EUR		%
BE	EUR		643,4200	21,00	<=98 oct	619,1026	21,00
					>=98oct low s*	619,1026	21,00
					>=98oct high s*	634,2379	21,00
BG	BGN	830,00	424,38	20,00	710,00	363,02	20,00
CZ	CZK	13710,00	504,54	21,00	12840,00	472,53	21,00
DK	DKK	5410,00	725,15	25,00	4561,00	611,35	25,00
DE	EUR		721,00	19,00	>10mg/kg*	669,80	19,00
					<=10mg/kg*	654,50	19,00
EE	EUR		422,77	20,00		422,77	20,00
			From 1 <sup>st</sup> of February			From 1 <sup>st</sup> of February	
			465,00			465,00	
EL	EUR		681,00	23,00	<=96,5oct.I.O	670,00	23,00
					>96,5oct.I.O	670,00	23,00
					Unleaded substitute petrol	670,00	23,00
ES	EUR		457,79	21,00	<98oct.I.O	424,69	21,00
					>=98 oct.I.O	455,92	21,00
FR	EUR		673,9	20,00	<95 oct.	*641,20	20,00
					Unleaded substitute petrol	673,9	20,00
HR	HRK	4500,00	*589,01	25,00		505,24	25,00
IE	EUR		* 587,71	23,00	3860,00	* 587,71	23,00

BE: S\* (= sulphur or aromatic level).

BG: Leaded petrol is forbidden for sale in Bulgaria.

CZ: Leaded petrol is no longer sold.

DK: The rate for unleaded petrol is for unleaded petrol with a minimum amount of 4,8% of biofuels. Leaded and unleaded petrol - equipment making it possible to recover the vapour. Includes CO2 tax.

DE: \*Sulphur content.

FR: Includes CO2 tax.

FR: \*A rate is determined for each region ranging from 623,5 up to 641,2 euros. An additional fraction of tariff can be applied by region councils or in Corse to finance great projects of sustainable, railway or river navigation substructure. The rate will be to increase by 0,73 euros per hectolitre.

HR: \*Leaded petrol is no longer sold..

IE: \* Includes a CO<sub>2</sub> charge of 45,87 EUR per 1000 litres.



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

...Petrol...

Situation as at 1 January 2016

Petrol							
Leaded Petrol				Unleaded Petrol			
CN 2710 1131, CN 2710 1151, CN 2710 1159				CN 2710 1131, CN 2710 1141, CN 2710 1145, CN 2710 1149			
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EEC)				Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EEC)			
421 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)				359 EUR per 1000 litres (Annex I of Directive 2003/96/EC)			
MS	National Currency	Excise duty NatCurr	EUR	VAT %	Excise duty NatCurr	EUR	VAT %
IT*	EUR		728,40	22,00		728,40	22,00
CY	EUR		421,00	19,00		479,00	19,00
LV	EUR		*455,32	21,00		**436,00	21,00
LT	EUR		579,24	21,00		434,43	21,00
LU	EUR		*516,66	17,00	>10 mg/kg	*464,58	17,00
					<=10 mg/kg	*462,09	17,00
HU	HUF		*		120000,00	383,63	27,00
MT	EUR		*678,18	18,00		549,38	18,00
NL	EUR		857,39	21,00		769,90	21,00

- IT: Excise duty rate valid as from 1<sup>st</sup> January 2015  
Reduced rate for agriculture purposes is EUR € 356,916 per 1000 litres (Art. 15(3) of Council Directive 2003/96/EC).
- LV: \*Leaded petrol is not sold in retail sale in Latvia.
- LV: \*\*Unleaded petrol: reduced rates for petrol when *ethanol* (70%-85% of volume) has been added (EUR 131,00 per 1000 litres).
- 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)
- HU: Leaded petrol is no longer sold in Hungary.
- MT: Leaded petrol is not sold any longer. A new product – *LRP (Lead Replacement Petrol)* has been available since 1-1-2003.

		Petrol					
		Leaded Petrol			Unleaded Petrol		
		CN 2710 1131, CN 2710 1151, CN 2710 1159			CN 2710 1131, CN 2710 1141, CN 2710 1145, CN 2710 1149		
Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EEC)		421 EUR per 1000 litres.  (Annex I of Directive 2003/96/EC)			359 EUR per 1000 litres  (Annex I of Directive 2003/96/EC)		
MS	National Currency	Excise duty NatCurr EUR		VAT %	Excise duty NatCurr EUR		VAT %
AT	EUR	<=10*	** 554,00	20,00	<=10 mg/kg*	*** 482,00	20,00
		>10*	** 587,00	20,00	>10 mg/kg*	*** 515,00	20,00
PL	PLN		*		CN 2710 1145, CN 2710 1149	**1669,41 393,18	23,00
					***CN 2710 1131, CN 2710 1141	****1822,00 429,12	23,00
PT	EUR					*617,51	23,00
RO	RON	2327,27	527,02	20,00	2.035,40	*461,92	20,00
SI	EUR		*	22,00		** 545,25	22,00
SK	EUR		*	20,00		**550,52	20,00
*FI	EUR		*			***514,50	20,00
SE	SEK	7120,00	759,43	25,00	Class1a*	**681,30	24,00
					Class1b	4520,00 482,11	25,00
					Class2	6310,00 673,04	25,00
UK	GBP	676,70	787,22	20,00	Class2	6340,00 676,24	25,00
					Aviation gasoline	579,50 674,15	20,00
						377,00 438,57	20,00

- AT: \*Sulphur content (mg/kg). ).  
 \*\* 554,00 with a minimum biofuel content of 46 l and sulphur content <=10 mg/kg, otherwise 587,00.  
 \*\*\* 482,00 with a minimum biofuel content of 46 l and sulphur content <=10 mg/kg, otherwise 515,00.
- PL: \*Leaded petrol is not sold on the market.  
 \*\*Propellant – includes fuel tax.  
 PL: \*\*\* CN 2710 1131 total exemption from excise duty when used as fuel for aircraft.  
 PL: \*\*\*\*. When used for propellant purposes, to excise duty rate 1822,00 PLN (429,12 €) should be added the fuel tax 159,71 PLN /1000 kg (37,62 €/1000 kg).
- PT: Leaded petrol is no longer sold in Portugal  
 \*Includes road service contribution in the amount of 87,00€/1000 l and CO2 tax in the amount of 11,56€/1000l
- RO: \*The energy products used as motor fuel are exempted from the payment of excise duties when they are produced in totality from biomass.
- SI: \*Leaded petrol is forbidden for sale in Slovenia.  
 \*\*Includes CO<sub>2</sub>-tax in the amount of 41,47 € per 1000 litres.
- SK: \* Leaded petrol is no longer sold in Slovak Republic.  
 \*\* 550,52 with biofuel content lower than minimum of 4,6% for year 2016.

\*\*\*514,50 with a minimum biofuel content of 4,6% or more for year 2016

FI: Includes taxes of energy and CO2 components and strategic stockpile fee.  
\* Leaded petrol is no longer sold in Finland.  
\*\* Corresponding biofuels have lower rates per litre

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

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

### **...Petrol - Additional comments**

Situation as at 1 January 2016

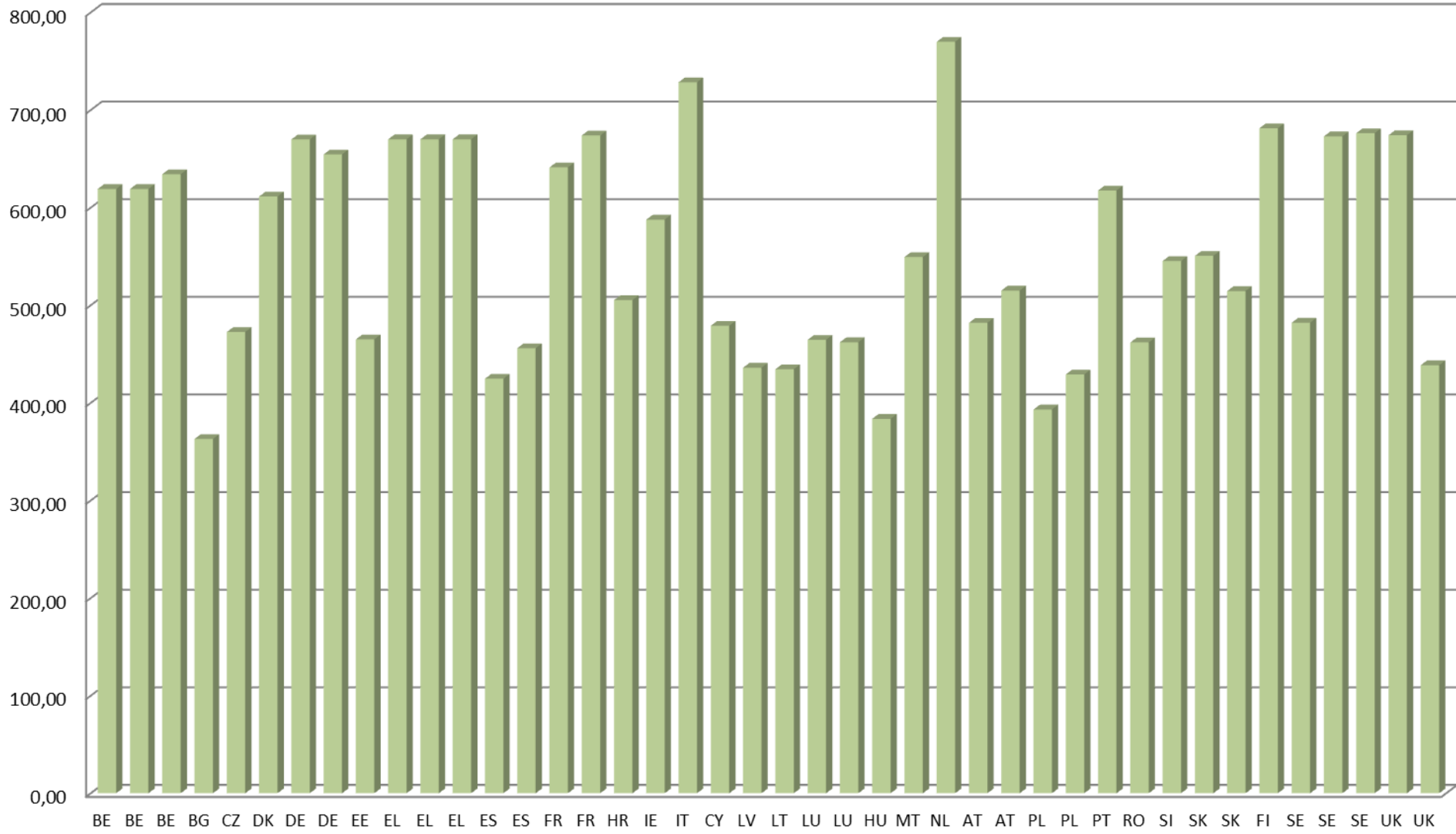
**▼ IMPORTANT AND GENERAL REMARK ▼** → For further and complete details concerning the transitional periods and derogations from excise duty for each country and energy product, go through these links to consult the Council Directives 2003/96/EC, 2004/74/EC and 2004/75/EC (*links* → [go to page 3](#)).

- CZ: Operators who release petrol for consumption have to ensure that the released quantity of petrol contains 4,1 % of biofuel on the annual basis. On the low percentage blends of biofuels no 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 10.230 CZK/1000 l (376 EUR/1000 l) does apply. 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: For the purposes of their business, taxis have a tax refund applicable to diesel and premium fuels.
- 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 (TGAP).  
From 2014, the admixture proportion, expressed in terms of energy content, required to earn exemption from the tax is to set at 7% for the petrol fuel and 7,7% for diesel fuel. .  
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.
- LT: The excise duty exemption shall apply to the product corresponding to the Standard CEN/TS 15293 approved by the European Committee for Standardization. The excise duty rate is reduced by the percentage in proportion to the percentage of additives of biological origin in the product.
- FI: Excise duty rates are based on energy content, CO2 emissions and local emissions of a product. Therefore excise duty rates per litre of biofuels are lower.
- UK: VAT rate of 20% - non domestic use. Domestic use for deliveries of less than 2300 litres - VAT rate of 5%, except biofuels which are rated 20%.

Values in EUR at 01/10/2015

# Unleaded Petrol

Situation as at 1 January 2016



Minimum Excise Duty: 359 EUR per 1000 litres

Excise Duty Rates

# Gas Oil

Situation as at 1 January 2016

		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 (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (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*	479,9698	21,00	>10*	22,8845	21,00	>10*	18,6521	21,00	>10*	18,6521	21,00
		<=10 mg/kg*	464,8345	21,00	<=10*	22,8845	21,00	<=10*	17,2564	21,00	<=10*	17,2564	21,00
BG	BGN		646,00	330,29	20,00	646,00	330,29	20,00	646,00	330,29	20,00	646,00	330,29
CZ	CZK		*10950,00	*402,97	21,00	10950,00	402,97	21,00	**10950,00	**402,97	21,00	10950,00	402,97
DK	DKK		3104,00	416,06	25,00	616,55	82,64	25,00	2426,00	325,18	25,00	2426,00	325,18
DE	EUR	>10 mg/kg*		485,70	19,00			19,00	>50*	61,01	19,00	>50*	76,35
		<=10 mg/kg*		470,40	19,00			19,00	<=50*	46,01	19,00	<=50*	61,35
EE	EUR		392,92	20,00		392,92	20,00		392,92	20,00		392,92	20,00
			From 1 <sup>st</sup> of February			From 1 <sup>st</sup> of February			From 1 <sup>st</sup> of February			From 1 <sup>st</sup> of February	
			448,00			448,00			448,00			448,00	
EL	EUR			330,00	23,00		*330,00	23,00		*330,00	23,00		*330,00
ES*	EUR			331,00	21,00		84,71	21,00		84,71	21,00		84,71
									*29,15	21,00			
FR	EUR			498,1*	20,00		128,39	20,00		96,3	20,00		96,3
HR	HRK		3060,00	400,52	25,00	3060,00	400,52	25,00	* 423,00	* 55,37	25,00	* 423,00	* 55,37
IE	EUR			* 479,02	23,00		**102,28	13,50		**102,28	13,50		**102,28
IT	EUR			*617,40	22,00		*185,22	22,00		403,21	22,00		403,21
CY	EUR			450,00	19,00		*450,00	19,00		124,73	19,00		124,73

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

BE: See page with Additional comments below.

CZ: \* diesel blend comprising of not less than 30 % of rapeseed oil methyl ester of volume: reduced rate as of 9 265 CZK/1000 litres..

\*\* marked gas oil in accordance with Council Directive 95/60/EC and Commission Decision 2001/574/EC: reimbursement of excise duty of 10290 CZK/ 1000 litres when it has been duly proved that the gas oil has been used for heating purposes.

DK: The rate for propellant is for propellant with a minimum amount of 6,8% of biofuels. Includes CO2 tax.

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.

EL: Gas oil heating – a winter period is defined in Greece (from 15 October to 30 April) during which a reduced rate of 230 EUR per 1000 lt is applied. The normal rate of excise duty is 330 EUR per 1000 lt. Biodiesel is taxed like motor gas oil : 330,00 € per 1000 lt.

ES: VAT rate valid as of 1 September 2012

\*Diesel intended for electric power production or cogeneration of heat and electric energy

FR: Includes CO2 tax.

FR: \*A rate is determined for each region ranging from 486,60 EUR up to 498,10 EUR;

\*An additional fraction of tariff can be applied by region councils or in Corse to finance great projects of sustainable, railway or river navigation substructure. The rate will be to increase by 1,35 euros per hectolitre.

\*\* Exemption of excise tax for energy products supplied for use as fuel for navigation of transport of goods on inland waterways

HR: \* marked gas oil in accordance with Council Directive 95/60/EC and Commission Decision 2011/544/EU

IE: \*Includes CO2 charge of 53,30 EUR per 1000 litres.

IE: \*\* Includes CO2 charge of 54,92 EUR per 1000 litres.

IE: No CO2 charge applies to biofuel or to the biofuel proportion of a blend.

IT Excise duty rate valid as from 1<sup>th</sup> January 2015

CY: \* 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...

Situation as at 1 January 2016

		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 (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (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	EUR		341,00	21,00		56,91	21,00		56,91	21,00		56,91	21,00
						**21,34	21,00		**21,34	21,00		**21,34	21,00
LT	EUR		330,17	21,00		330,17	21,00		21,14	21,00		21,14	21,00
LU	EUR	>10 mg/kg	*338,3548	17,00		21,00	17,00	**RDC	**0	12,00	**RDC	**0	12,00
		<=10 mg/kg	*335,00			21,00	17,00	**RDC	**0	14,00	**RDC	**0	14,00
HU	HUF	110350,00	352,78	27,00	110350,00	352,78	27,00	110350,00	352,78	27,00	110350,00	352,78	27,00
MT	EUR		472,40	18,00		472,40	18,00		232,09	18,00		232,09	18,00
					m <sub>61,00</sub>	142,09	18,00						
					f <sub>0</sub>	0	0						
NL	EUR		484,47	21,00		484,47	21,00		484,47	21,00		484,47	21,00
AT	EUR	*a)	397,00	20,00	*a)	397,00	20,00	**a)	98,00	20,00	**a)	98,00	20,00
		*b)	425,00	20,00	*b)	425,00	20,00	**b)	128,00	20,00	**b)	128,00	20,00
PL	PLN		1459,05	23,00		1459,05	23,00		232,00	54,64		232,00	54,64

LV: \* Biodiesel that is completely obtained from rape seed oil - EUR 0 per 1000 litres..

\*\* If biofuel (rapeseed oil or biodiesel obtained from rape seed oil) has been added at least 5%.

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.

Gas Oil blended with Biodiesel with a sulphur content not exceeding 0.1% by weight if used for heating purpose.

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 in combined heat and power generation (difference between standard tax rate and reduced rate for marked gas oil).

Refund for agriculture and railways abolished by 1/1/2013.

PL: Propellant – includes fuel tax.

...Gas Oil...

Situation as at 1 January 2016

		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 (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)			21 EUR per 1000 litres. (Annex I of Directive 2003/96/EC)		
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %	Excise duty		VAT %
		NatCurr			NatCurr			NatCurr			NatCurr		
			EUR			EUR			EUR			EUR	
PT	EUR		*402,01	23,00	agricult.	**90,11	13,00		**342,60	23,00		**342,60	23,00
RO	RON	*1897,08	*429,60	20,00	1897,08	*430,25	20,00	1897,08	**429,60	20,00	1897,08	**429,60	20,00
SI	EUR		* 462,4	22,00		* 253,66	22,00		* 202,43	22,00		* 202,43	22,00
SK	EUR		*386,40	20,00		*386,40	20,00		*386,40	20,00		386,40*	20,00
			**368,00	20,00		**368,00	20,00		**368,00	20,00		368,00**	20,00
FI	EUR		*506,10	24,00		214,00	24,00		214,00	24,00		214,00	24,00
SE	SEK	Class 1	5559,00	592,93	25,00	*2817,00	300,47	25,00	**2817,00	300,47	25,00	4050,00	431,98
		Class 2	5838,00	622,69	25,00								
		Class 3	5983,00	638,16	25,00								
UK	GBP		*579,50	20,00		*111,40	129,59	20,00	111,40	129,59	20,00	111,40	129,59

PT: Since 1/1/2003 agricultural gas oil has its own tax rate.

\* Includes road service contribution in the amount of 111,00€/1000 l and CO2 tax in the amount of 12,60€/1000l

\*\* Includes CO2 tax in the amount of 12,60€/1000l

RO: \*The energy products used as motor fuel are exempted from the payment of excise duties when they are produced in totality from biomass.

\*\*The energy products used as heating fuel are exempted from the payment of excise duties when they are produced in totality from biomass.

SI: \*Includes CO2-tax in the amount of 44,93 € per 1000 litres.

SK: \*386,40 with biodiesel content lower than minimum of 6, 9% for year 2016.

\*\*368,00 with a minimum biodiesel content of 6,9% or more for year 2016.

FI: Includes taxes of energy and CO2 components and strategic stockpile fee. CO2 tax for fuels used in combined heat and electricity production is lowered by 50 %.

\* Corresponding biofuels have lower rates per litre

SE: Includes CO2-tax.

SE: Environmental classes.

SE: \*Gas oil used in stationary motors by industry in the manufacturing process. A general, higher, tax rate of SEK 4050,00 (EUR 431,98) per m3 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 and forestry. For the manufacturing process in industry within the Emission Trading Scheme, no CO2-tax is applied and the energy tax rate amounts to SEK 253,80 (EUR 27,07) per m3. Gas oil used for heating purposes by other consumers in the business sector is taxed at 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 3,20) 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 2,88) 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 3,20) per kg of reduced emission.

UK: \* Marked gas oil rate: GBP 111,40 (EUR 129,59). If industrial /commercial use relates to tied oils, the rate is NIL.

UK: VAT rate of 20,00% - non domestic use. Domestic use for deliveries of less than 2 300 litres – VAT rate of 5%.

...Gas Oil...

Situation as at 1 January 2016

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	%
BE	EUR	Exemption	0		Exemption	0		Exemption	0			
BG	BGN		n.a.			n.a.			n.a.			
CZ	CZK	10950,00	*402,97	21,00		n.a.			n.a.			
DK	DKK	509,38	68,28	25,00	n.a.	n.a.		455,00	60,99	25,00		
DE	EUR		n.a.			255,60	19,00		n.a.			
EE	EUR		110,95	20,00		n.a.*			n.a.			
			From 1 <sup>st</sup> of February									
			121,00									
EL	EUR		*330,00	23,00		n.a.			n.a.			
ES	EUR		84,71	21,00	*Refund	6,00	21,00	**Exemption	0	21,00		
FR	EUR		*128,3	20,00		*128,3	20,00		*128,3	20,00		
						**96,3						

CZ : \*reimbursement of 4 380 CZK/1000 l of excise duty levied on diesel or diesel blend up to 7 % of FAME and 57 % of excise duty levied on diesel blend comprising of not less than 30 % of rapeseed oil methyl ester of volume until 1 July 2016; as from 1 July 2016 reimbursement of 4 380 CZK/1000 l of excise duty levied on diesel, or diesel blend up to 7 % of FAME or diesel comprising of not less than 30 % of rapeseed oil methyl ester.

DK: Only CO2-tax.

EE: \* only commercial fishing in territorial waters is excise exempted (art 15 (1) (f). 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;
- railways;
- shipping traffic, including in commercial fishing, except in non-commercial recreational shipping.

EL: \*The normal rate is 330 euros. A refund of excise duty is applied which amounts to 330 – 200 euros per 1000 l. (new rate applies since 01/10/2015)

ES: \*A refund imbursement has been established for gas oil used for agricultural purposes (Art. 15 (3) of Council Dir. 2003/96/EC) of 78,71 euros/1000 l

\*\* An exemption applies to fuels used in railways (Art. 15 (1) (e) of Council Dir. 2003/96/EC).

ES: VAT rate valid as of 1st September 2012.

FR: Includes CO2tax.

\*\*Fuel use.

...Gas Oil...

Situation as at 1 January 2016

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	%
HR	HRK	-	-	-	*0	*0	25,00	-	-	-
IE	EUR	102,28	13,50			*56,31	13,50	102,28	13,50	
IT	EUR	n.a.				*135,828	22,00	*185,22	22,00	
CY	EUR	n.a.				0	19,00	n.a.		
LV	EUR	50,00	21,00			-		-		
LT	EUR	*21	21,00			*21	21,00	n.a.		
LU	EUR	n.a.	17,00		Exemption	0	17,00	Exemption	0	17,00
HU	HUF	* 19863,00	63,50			-	27,00	** 0	0	27,00
MT	EUR	n.a.				n.a.		n.a.		
NL	EUR	n.a.	21,00			n.a.	21,00	n.a.	21,00	

HR: \* Zero rate on marked gas oil dyed with blue color and for use in agriculture, piscicultural and aquaculture

IE: \* Use in horticultural production/mushroom cultivation

IT: Excise duty rate valid as from 1<sup>th</sup> January 2015

LV: \*Gas oil used for the cultivation of utilized agricultural areas, horticultural and piscicultural purposes, taking into account limitation from 60 up to 130 litres per accounting year (from 1st July till 30 June) for each hectare. Reduced excise duty rate is applied for gas oil used for such purposes.

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

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

\*\*Exemption via tax refund.

**...Gas Oil...**

Situation as at 1 January 2016

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	%
AT	EUR	-	-	-	-	-	-	-	-	-
PL	PLN	-	-	-	-	-	-	-	-	-
PT	EUR		90,11	13,00		90,11	13,00		90,11	13,00
RO	RON	-	-	-	-	-	-	-	-	-
SI*	EUR		170,17	22,00		n.a.			253,66	22,00
SK	EUR		-	-		-	-		-	-
FI	EUR		214,00	24,00		147,50	24,00		214,00	24,00
SE	SEK	3859,00	411,61	25,00	*2817,00	*300,47	25,00	0,00	0,00	25,00
UK	GBP	*111,40	*129,59	20,00	*111,40	*129,59	20,00	n.a.	n.a.	20,00

PT: Includes CO2 tax in the amount of 12,60€/1000l

SI: \* Beneficiary for propellant for agriculture purposes and forestry is entitled to refund the amount of 70% of the excise duty (but not CO2-tax). Beneficiary for reduced rate applied for railways is entitled to refund the amount of 50% of the excise duty (but no CO2 tax). Reduced rate includes CO2 tax in the amount of 44,93 € per 1000 litres.

SE: \* Gas oil used for other purposes than as a propellant by agriculture, horticulture, pisciculture and 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.

**...Gas Oil...**

Situation as at 1 January 2016

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			Excise duty		
		Nat Curr	EUR	VAT %	Nat Curr	EUR	VAT %
BE	EUR		n.a.		352,5428	21,00	
BG	BGN		n.a.		n.a.		
CZ	CZK		n.a.		n.a.		
DK	DKK	n.a.	n.a.		n.a.		
DE	EUR		n.a.		n.a.		
EE	EUR		n.a.		n.a.		
EL	EUR		n.a.		n.a.		
ES	EUR				330,00	21,00	
FR	EUR		*n.a.		*n.a.		

FR \*Refund of excise duty for gas oil used as propellant in busses and road transportation.

**...Gas Oil...**

Situation as at 1 January 2016

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	%
HR	HRK		-			-	
IE	EUR		*			**	
IT	EUR		*403,21	22,00		**403,21	22,00
CY	EUR		n.a.			n.a.	
LV	EUR	-	-		-	-	
LT	EUR		n.a.			n.a.	
LU	EUR		n.a.			n.a.	
HU	HUF	-	-		103350,00	330,40	27,00
MT	EUR		n.a.			n.a.	
NL	EUR		n.a.			n.a.	

- IE: \* no reduced rate applies  
 IE: \*\* partial refund available to qualified operators subject to maximum repayment of €75 per 1000 l  
 IT: \* reduced rates applied for: a) taxis: € 330,00 for 1000 l. but the refund is reduced by 15%  
 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.



**...Gas Oil...**

Situation as at 1 January 2016

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	-	-	-	1707,56	386,68	20,00
SI	EUR		n.a.			*374,93	22,00
SK	EUR		-	-		-	-
FI	EUR		-	-		-	-
SE	SEK		n.a.	25,00		n.a.	25,00
UK	GBP		n.a.	20,00		n.a.	20,00

SI: \* Reduced rate includes CO2-tax in the amount of 44,93 € per 1000 litres.

## ...Gas Oil – Additional comments

Situation as at 1 January 2016

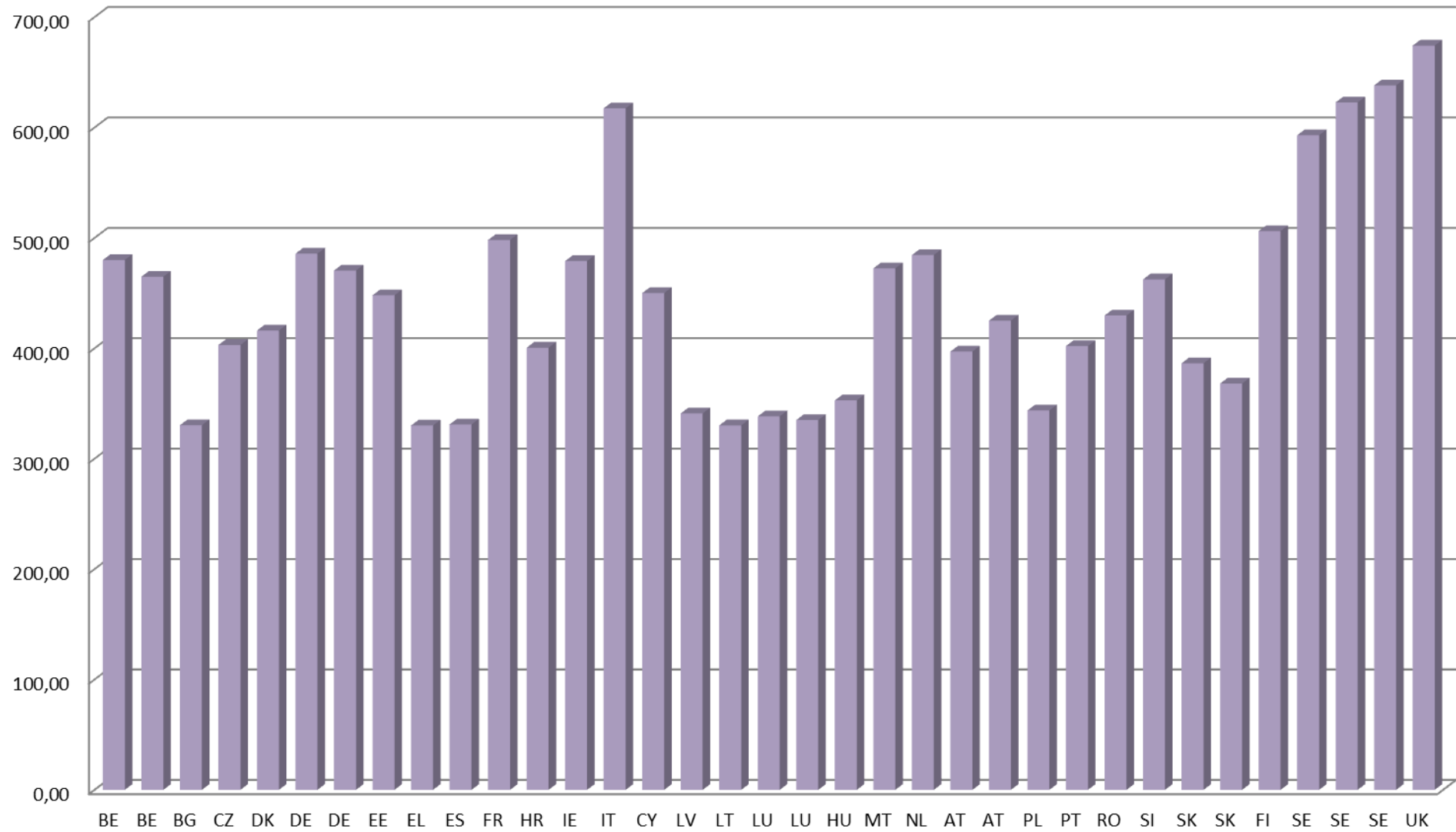
▼ **IMPORTANT AND GENERAL REMARK** ▼ → For further and complete details concerning the transitional periods and derogations from excise duty for each country and energy product, go through these links to consult the Council Directives 2003/96/EC, 2004/74/EC and 2004/75/EC (*links → go to page 3*).

- BE: Gas oil **industrial/commercial** use (articles 8, 11 of Directive 2003/96/EC) :
- BE: **Gas oil heating** – business use (article 11 of Directive 2003/96/EC) :
- BE: Gas oil heating (article 9, 2 of Directive 2003/96/EC)
- CZ: Operators who release gas oil for consumption have to ensure that the released quantity of gas oil contains 6 % of biofuel on the annual basis. In the case of the low percentage blends of biofuels any excise duty exemption is granted. FAME under CN code 3824 9099, PVO under 1507 and 1518 intended for use as motor fuel are subject to the reduced rate of 4 590 CZK/1000 l (169 EUR/1000 l), liquefied biogas under CN code 2711 19 intended for use as motor fuel is exempted from excise duty. 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 with a minimum amount of 6,8% biofuels”. The “low sulphur” gas oil has a quality with max. 50 ppm sulphur while sulphur free with a minimum amount of 6,8% biofuels contain max. 10 ppm sulphur. The total tax consists of a mineral oils tax and a CO2-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 (43,19 €/ hectolitre ) and IT.
- 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 (TGAP).  
From 2014, the admixture proportion, expressed in terms of energy content, required to earn exemption from the tax is to set at 7% for the petrol fuel and 7,7% for diesel fuel. The tax rate decreases in proportion to the volume of biofuels that operators blend into the motor fuels released for consumption.
- FR: Since April 1st, 2014, gas oil get a refund of € 3,86 per hectolitre (propellant use) when used as motor fuel for agricultural purposes. (Article 15.3 of Directive 2003/96/EC).
- IE: Substitute fuels, including biofuel, used as auto-fuel in substitute for diesel are taxed at the diesel rate.
- LT: The excise duty exemption shall apply to the product corresponding to the Standard EN 14214 approved by the European Committee for Standardization. The excise duty rate is reduced by the percentage in proportion to the percentage of additives of biological origin in the product.
- 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).
- FI: Excise duty rates are based on energy content, CO2 emissions and local emissions of a product. Therefore e.g. excise duty rates per litre of biofuels are lower. CO2 tax for fuels used in combined heat and electricity production is lowered by 50 %.

Values in EUR at 01/10/2015

## Gas Oil (propellant)

Situation as at 1 January 2016



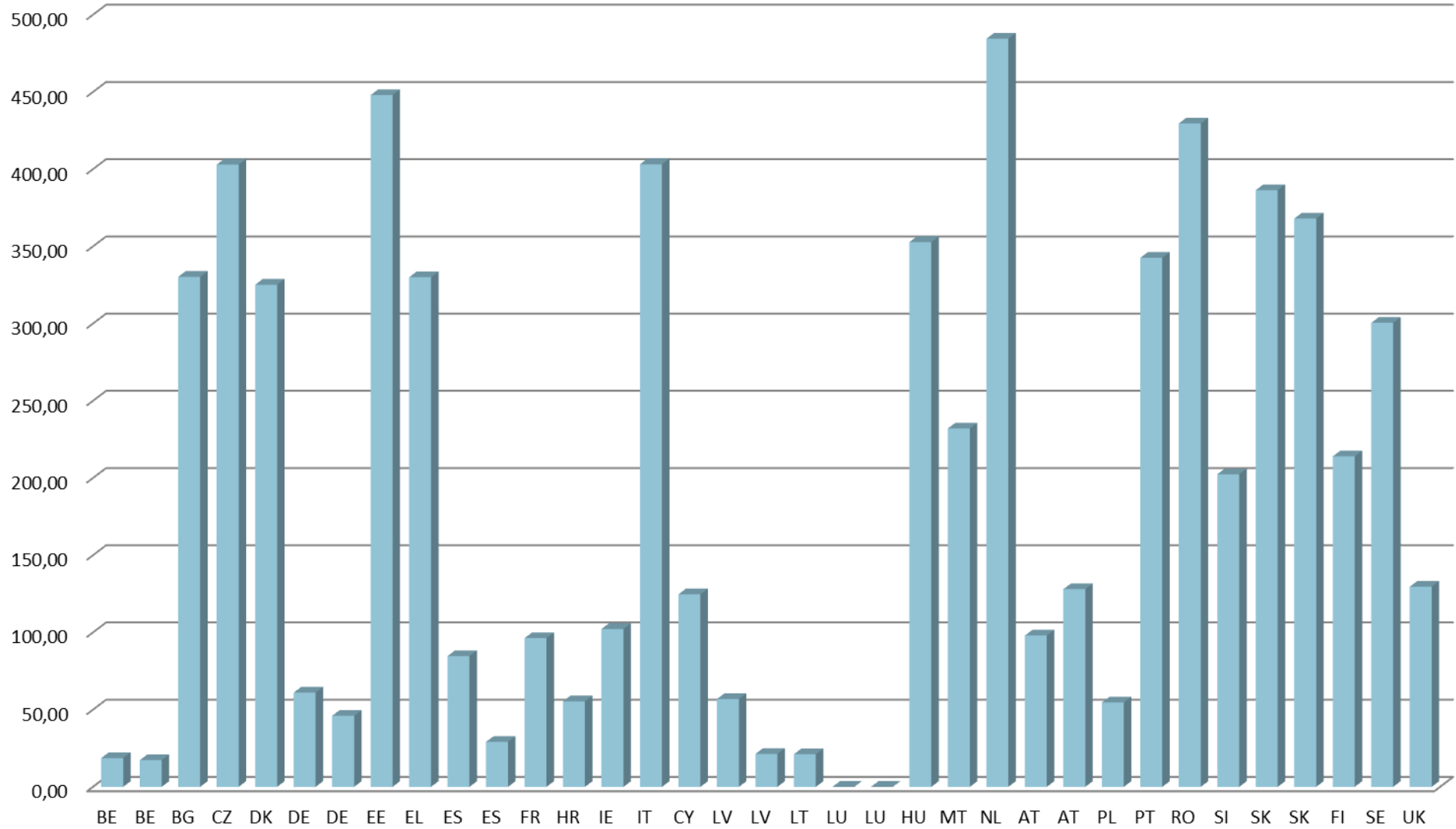
Minimum excise duty: 330 EUR per 1000 litres

■ Excise Duty Rate

Values in EUR at 01/10/2015

# Gas Oil (heating "business use")

Situation as at 1 January 2016



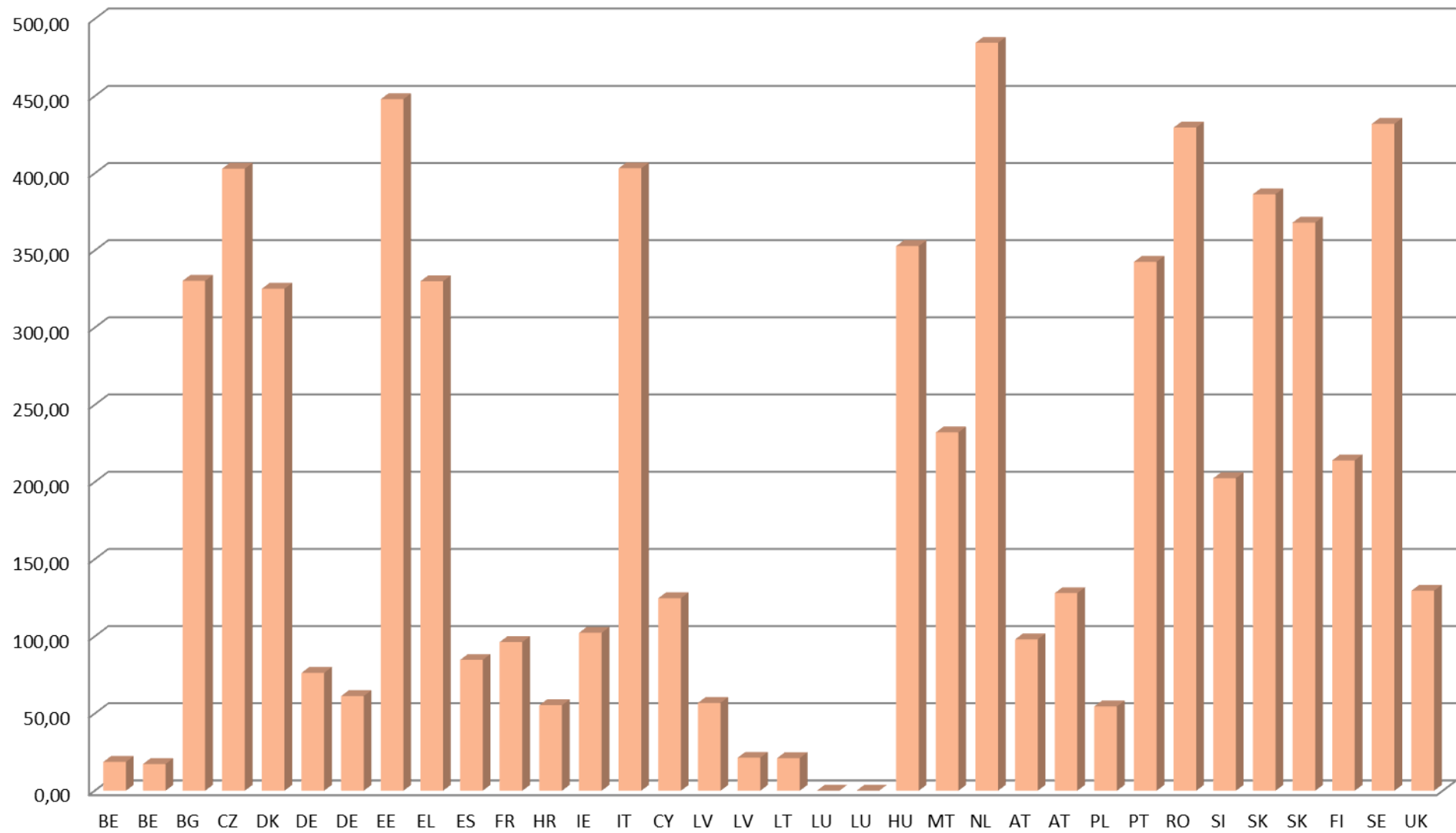
Minimum excise duty: 21 EUR per 1000 litres

■ Excise Duty Rate

Values in EUR at 01/10/2015

### Gas Oil (heating "non-business use")

Situation as at 1 January 2016



Minimum excise duty: 21 EUR per 1000 litres

Excise Duty Rate

**Kerosene**

Situation as at 1 January 2016

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.  (Annex I of Directive 2003/96/EEC)				21 EUR per 1000 litres.  (Annex I of Directive 2003/96/EEC)				0 EUR per 1000 litres.  (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		632,5307	21,00		22,8845	21,00		19,5580	21,00		19,5580	21,00		
BG	BGN	646,00	330,29	20,00	646,00	330,29	20,00	646,00	330,29	20,00	646,00	330,29	20,00		
CZ	CZK	10950,00	402,97	21,00	10950,00	402,97	21,00	10950,00	402,97	21,00	10950,00	402,97	21,00		
DK	DKK	3476,00	465,92	25,00	611,60	81,98	25,00	2426,00	325,18	25,00	2426,00	325,18	25,00		
DE	EUR		654,50	19,00		654,50	19,00		654,50	19,00		654,50	19,00		
EE	EUR		330,10	20,00		330,10	20,00		330,10	20,00		330,10	20,00		
EL	EUR		330,00	23,00		330,00	23,00		*330,00	23,00		*330,00	23,00		
ES	EUR		330,00	21,00		330,00	21,00		78,71	21,00		78,71	21,00		
FR	EUR		455,10*	20,00		455,10*	20,00		94,80*	20,00		94,80*	20,00		
HR	HRK	2660,00	348,17	25,00	2660,00	348,17	25,00	1752,00	229,32	25,00	1752,00	229,32	25,00		
IE	EUR		479,02	23,00		50,73	13,50		50,73	13,50		50,73	13,50		
IT	EUR		337,49	22,00		101,25	22,00		337,49	22,00		337,49	22,00		
CY	EUR		450,00	19,00		*450,00	19,00		124,73	19,00		124,73	19,00		
LV	EUR		341,00	21,00		56,91	21,00		56,91	21,00		56,91	21,00		
						*21,34	22,00		*21,34	22,00		*21,34	22,00		
LT	EUR		330,17	21,00		330,17	21,00		330,17	21,00		330,17	21,00		
LU	EUR		330,00	17,00		21,00	17,00		RDC*	14,00		RDC*	14,00		

BE: Kerosene industrial/commercial use (articles 8.2 and 11 of Directive 2003/96/EC).

BE: Kerosene heating business use (article 11 of Directive 2003/96/EC).

DK: Includes CO2-tax.

EL: Kerosene for heating purposes – a winter period is defined in Greece (from 15 October to 30 April) during which a reduced rate of 230 EUR per 1000 lt is applied. The normal rate of excise duty is 330 EUR per 1000 lt.

ES: VAT rate valid as of 1st September 2012.

FR: \* Includes CO2 Tax

IE: Includes CO2 charge.

CY: \* 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 (rape seed oil or biodiesel obtained from rape seed oil) has been added at least 5%.

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

...Kerosene...

Situation as at 1 January 2016

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. (Annex I of Directive 2003/96/EEC)				21 EUR per 1000 litres. (Annex I of Directive 2003/96/EEC)				0 EUR per 1000 litres. (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	397,06	27,00	124200,00	397,06	27,00	124200,00	397,06	27,00	124200,00	397,06	27,00		
MT	EUR		472,40	18,00		472,40	18,00		na	18,00		na	18,00		
					P0	0	18,00								
NL	EUR		484,47	21,00		484,47	21,00		484,47	21,00		484,47	21,00		
AT	EUR		397,00	20,00		397,00	20,00		397,00	20,00		397,00	20,00		
PL	PLN	**CN 2710 1925	1822,00	23,00	1822,00	429,12	23,00	CN 2710 1925	1822,00	23,00	CN 2710 1925	1822,00	23,00		
		*CN 2710 1921	1446,00	23,00		345,81	23,00	CN 2710 1921	232,00	23,00	CN 2710 1921	232,00	23,00		
PT	EUR		350,08	23,00		350,08	23,00		125,67	13,00		125,67	13,00		
RO	RON		2112,73	478,43	20,00	2112,73	478,43	20,00	1781,07	403,33	20,00	1781,07	403,33		
SI	EUR		330,00	22,00		165,00	22,00		*62,47	22,00		*62,47	22,00		
SK	EUR		481,31	20,00		481,31	20,00		481,31	20,00		481,31	20,00		
FI	EUR		740,20	24,00		740,20	24,00		740,20	24,00		740,20	24,00		
SE	SEK	Class 1	5559,00	592,93	25,00	*2817,00	300,47	25,00	**2817,00	300,47	25,00	4050,00	431,98		
		Class 2	5838,00	622,69	25,00										
		Class 3	5983,00	638,16	25,00										
UK	GBP		579,50	674,15	20,00	*111,40	129,59	20,00	0	0	20,00	0	0		

MT: (a)Air navigation between Malta and Gozo / for testing and maintenance of aircraft engines.(p)When supplied to private pleasure aircraft for use on outbound voyages.

PL: \* CN 2710 1921 total exemption from excise

\*\* CN 27101925 when used for propellant purposes, to excise duty 1822,00 PLN (429,12 €) should be added the fuel tax 159,71 PLN /1000 kg (37,62 €/1000 kg)

PT: Includes CO2 tax in the amount of 12,49€/1000l

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

SI: \* Includes CO2-tax in the amount of 41,47 € per 1000 litres.

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

FI: Includes taxes of energy and CO2 components and strategic stockpile fee.

SE: Includes CO2-tax.

SE: \*Kerosene used in stationary motors by industry in the manufacturing process. A general, higher, tax rate of SEK 4050,00 (EUR 431,98) per m3 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 and forestry. For the manufacturing process in industry within the Emission Trading Scheme, no CO2-tax is applied and the energy-tax rate amounts to SEK 253,80 (EUR 27,07) per m3. Kerosene used for heating purposes by other consumers in the business sector is taxed at the same rate as apply to non-business use.

UK: VAT rate of 20,00% - 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 111,40 (EUR 129,59) for off-road motor fuel/engine use.



...**Kerosene**...

Situation as at 1 January 2016

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	%
BE	EUR	Exemption	0		Exemption	0	
BG	BGN		n.a.			n.a.	
CZ	CZK	10950,00	402,97	21,00		n.a.	
DK	DKK	509,38	68,28	25,00	n.a.	n.a.	
DE	EUR		n.a.			n.a.	
EE	EUR		n.a.			n.a.	
EL	EUR		n.a.			n.a.	
ES	EUR		n.a.			n.a.	
FR	EUR		n.a.			n.a.	

DK: Only CO2-tax.

\* A bottom deduction (lump-sum deduction) is given due to considerations of energy intensive process. This bottom deduction is based on an earlier reduced rate at 13/18 of the CO2-tax.

**...Kerosene...**

*Situation as at 1 January 2016*

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	%
HR	HRK	-	-		-	-	
IE	EUR		50,73	13,50		50,73	13,50
IT	EUR		n.a.			n.a.	
CY	EUR		n.a.			0	19,00
LV	EUR	-	-		-	-	
LT	EUR		n.a.			n.a.	
LU	EUR		n.a.	15,00	Exemption	0	15,00
HU	HUF	-	-		-	-	
MT	EUR		n.a.			n.a.	
NL	EUR		n.a.			n.a.	

**...Kerosene**

*Situation as at 1 January 2016*

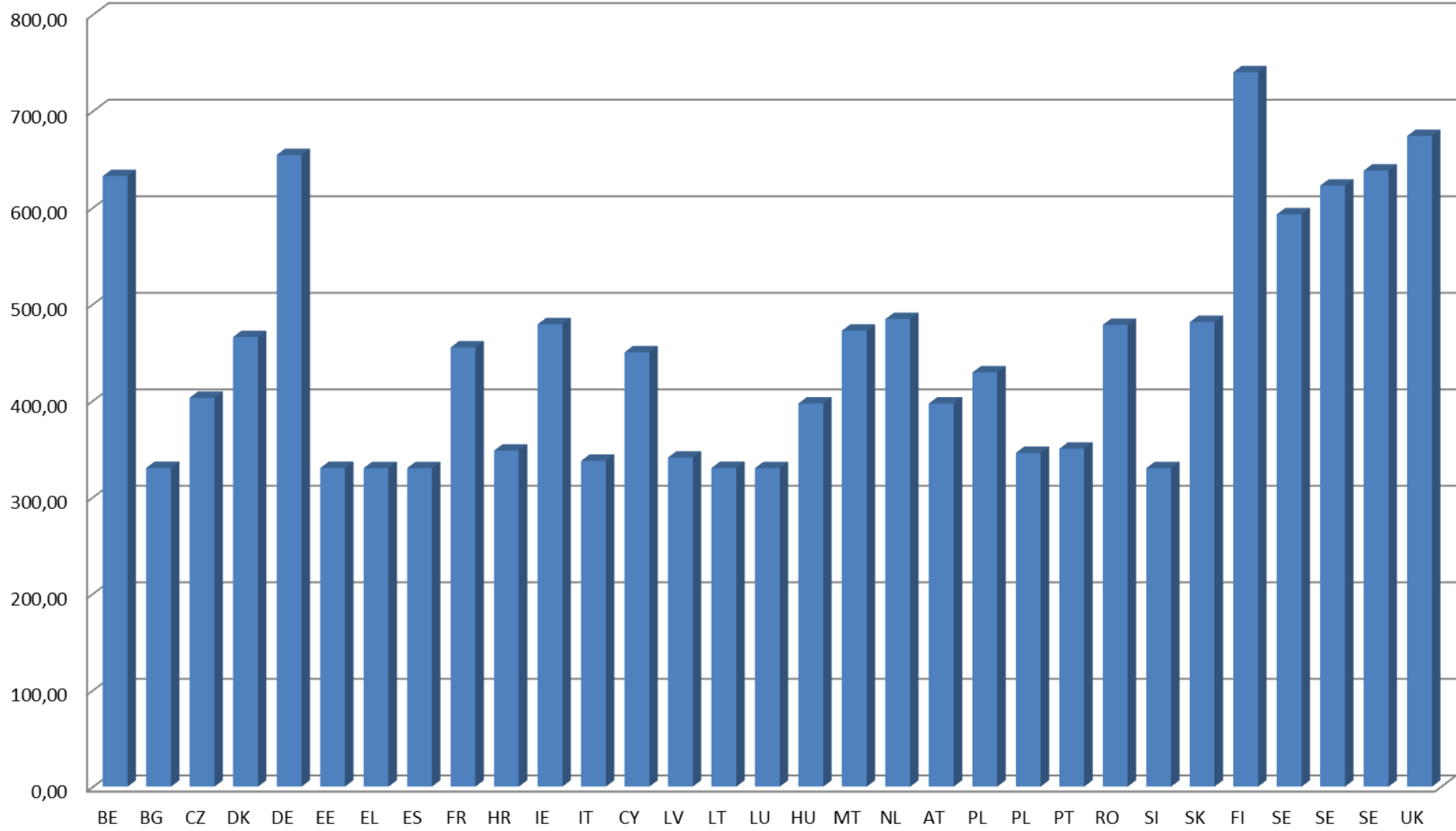
Per 1000 litres		Kerosene – reduced rates applied in specific sectors					
		CN 2710 1921, CN 2710 1925					
Reduced tax rates applied according to Directive 2003/96/EC		Reduced rate when used as motor fuel for agricultural purposes (Art. 8(2))			Special tax rate according to Art.15(3) agriculture, horticulture, pisciculture, forestry		
MS	National Currency	Excise duty		VAT	Excise duty		VAT
		Nat Curr	EUR	%	Nat Curr	EUR	%
AT	EUR		-	-		-	-
PL	PLN	-	-	-	-	-	-
PT	EUR		n.a.			n.a.	
RO	RON	-	-	-	-	-	-
SI	EUR		n.a.			n.a.	
SK	EUR		-	-		-	-
FI	EUR		-	-		-	-
SE	SEK	3859,00	411,61	25,00	*2817,00	*300,47	25,00
UK	GBP	111,40	129,59	20,00	111,40	129,59	20,00

SE: \*Kerosene used for other purposes than as a propellant by agriculture, horticulture, pisciculture and 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 01/10/2015

# Kerosene "propellant"

Situation as at 1 January 2016



Minimum Excise Duty 330 EUR per 1000 litres

■ Excise Duty Rate

## Heavy fuel oil

Situation as at 1 January 2016

Heavy fuel oil							
Heating business use				Heating non-business use			
CN 2710 1961 to CN 2710 1969				CN 2710 1961 to CN 2710 1969			
15 EUR per 1000 kg (Annex I of Directive 2003/96/EC)				15 EUR per 1000 kg (Annex I of Directive 2003/96/EC)			
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EUR	%	NatCurr	EUR	%
BE	EUR		16,3460	21,00		16,3460	21,00
BG	BGN	400,00	204,52	20,00	400,00	204,52	20,00
CZ	CZK	472,00	17,37	21,00	472,00	17,37	21,00
DK	DKK	2776,00	372,09	25,00	2776,00	372,09	25,00
DE	EUR		25,00	19,00		25,00	19,00
EE	EUR		From 1 <sup>st</sup> of February	20,00		From 1 <sup>st</sup> of February	20,00
			58,00			58,00	
EL	EUR		38,00	23,00		38,00	23,00
ES	EUR		15,00	21,00		*15,00	21,00
			*12,00	21,00			
FR	EUR		*68,8	20,00		*68,8	20,00
HR	HRK	160,00	20,94	25,00	160,00	20,94	25,00
IE	EUR		77,68	13,50		77,68	13,50
IT	EUR		*63,75			*128,27	
			**31,39	22,00		**64,24	22,00
CY	EUR		15,00	19,00		15,00	19,00
LV	EUR		15,65	21,00		15,65	21,00
LT	EUR		15,06	21,00		15,06	21,00
LU	EUR		15,00	17,00		15,00	17,00

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

Heavy fuel oil business use (excise duty EUR 16,3460)

Heavy fuel oil for production electricity (excise duty EUR 16,3460)

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

ES: VAT rate valid as of 1st September 2012

\* Heavy fuel oil intended for electric power production or cogeneration of heat and electric energy

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

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

IT: \* With a sulphur content >1%

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

...Heavy fuel oil...

Situation as at 1 January 2016

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)				Minimum excise duty adopted by the Council on 27-10-2003 (Dir. 2003/96/EEC)			
15 EUR per 1000 kg (Annex I of Directive 2003/96/EC)				15 EUR per 1000 kg (Annex I of Directive 2003/96/EC)			
MS	National Currency	Excise duty NatCurr	EUR	VAT %	Excise duty NatCurr	EUR	VAT %
HU	HUF	*4655,00	14,88	27,00	*4655,00	14,88	27,00
		**40000,00	127,88	27,00	**40000,00	127,88	27,00
		116000,00	370,84	27,00	116000,00	370,84	27,00
MT	EUR		39,00	18,00		39,00	18,00
		€0	0	18,00			
NL	EUR		36,33	21,00		36,33	21,00
AT	EUR		60,00	20,00		60,00	20,00
PL	PLN	64,00	15,07	23,00	64,00	15,07	23,00
PT	EUR		*31,41	13,00		*31,41	13,00
RO*	RON	71.07	16,09	20,00	71.07	16,09	20,00
SI	EUR		*70,32	22,00		*70,32	22,00
SK	EUR		111,50	20,00		111,50	20,00
FI	EUR		253,60	24,00		253,60	24,00
SE	SEK	*2965,27	316,28	25,00	4263,16	454,72	25,00
UK	GBP	107,00	124,47	20,00	107,00	124,47	5,00

HU: \*Oil under CN code 2710 19 61 - with a sulphur content <=1 % and a viscosity above 4,5mm<sup>2</sup>/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/ m<sup>3</sup> 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 4,5mm<sup>2</sup>/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/ m<sup>3</sup> at 15° C (in other cases the amount of duty is HUF 116000,00).

MT: (e) When used for electric power generation.

PT: \*Includes CO<sub>2</sub> tax in the amount of 15,76€/1000kg

RO: \* As from 1st of August 2012, for heavy fuel and for energy products assimilate to heavy fuel in terms of excise duty rate, which are released for consumption, held outside a duty suspension arrangement, used, offered for sale or sold on the Romanian territory, uncoloured and unmarked or coloured and marked inappropriately, it is due excise duty level for gas oil

SI: \* Includes CO<sub>2</sub>-tax in the amount of 55,30 € per 1000 kg.

SK: Lubricating oils; other oils under CN codes 2710 19 91, 2710 19 93 and 2710 19 99 are as of 1. January 2012 taxed as follows: viscosity up to 10 mm<sup>2</sup>/s at 40°C including, the rate is 100 EUR per 1000kg ; viscosity over 10mm<sup>2</sup>/s at 40°C the tax rate is 0 EUR per 1000kg.

The Slovak legislation doesn't distinguish the tax rate for commercial use and non-commercial use

FI: Includes taxes of energy and CO<sub>2</sub> components and strategic stockpile fee. CO<sub>2</sub> tax for fuels used in combined heat and electricity production is lowered by 50 %.

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 and forestry. For the manufacturing process in industry within the Emission Trading Scheme, no CO<sub>2</sub>-tax is applied and the energy-tax rate amounts to SEK 267,16 (EUR 28,50) 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 expressed in volume unit and are in the table above recalculated into corresponding amounts per 1 000 kg.

UK: VAT rate of 20,00% - non domestic use. Domestic use for deliveries of less than 2 300 litres - VAT rate of 5%.

**...Heavy fuel oil...**

*Situation as at 1 January 2016*

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	%
BE	EUR	Exemption	0	
BG	BGN		n.a.	
CZ	CZK		n.a.	
DK	DKK	n.a.	n.a.	
DE	EUR		n.a.	
EE	EUR		n.a.	
EL	EUR		n.a.	
ES	EUR			
FR	EUR		68,8	20,00
HR	HRK		-	
IE	EUR		*57,16	13,50
IT	EUR		n.a.	
CY	EUR		n.a.	
LV	EUR	-	-	
LT	EUR		n.a.	

IE: \* Use in horticultural production/mushroom cultivation

FR: Since 1st 2014, heavy fuel oil have a refund of € 1,85 per 1000 kilogrammes net when used for agriculture purposes (Article 15.3 of Directive 2003/96/EC).



*...Heavy fuel oil*

*Situation as at 1 January 2016*

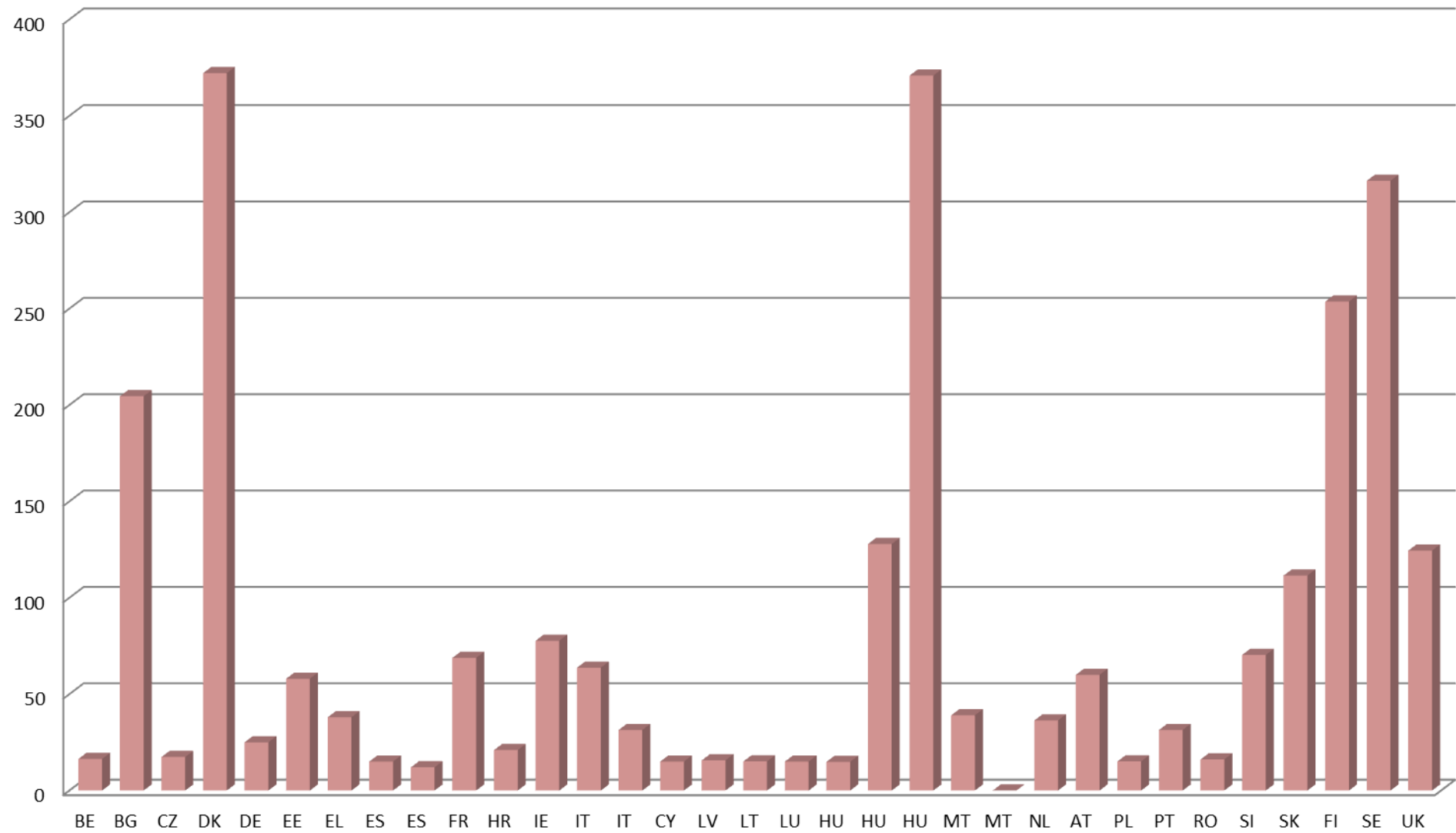
Per 1000 kg		Heavy Fuel Oil – reduced rates applied in specific sectors		
Reduced tax rates applied according to Directive 2003/96/EC		Special tax rate according to Art.15(3) agriculture, horticulture, pisciculture, forestry		
MS	National Currency	Excise duty		VAT
		Nat Curr	EUR	%
LU	EUR	Exemption	0	17,00
HU	HUF	-	-	
MT	EUR		n.a.	
NL	EUR		n.a.	
AT	EUR		-	-
PL	PLN	Exemption	0	23,00
PT	EUR		n.a.	
RO	RON	-	-	-
SI	EUR		n.a.	
SK	EUR		-	-
FI	EUR		177,70	24,00
SE	SEK	*2965,27	316,28	25,00
UK	GBP	n.a.	n.a.	

SE: \*Heavy fuel oil used for other purposes than as a propellant by agriculture, horticulture, pisciculture and 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 01/10/2015

### Heavy Fuel Oil (heating "business use")

Situation as at 1 January 2016



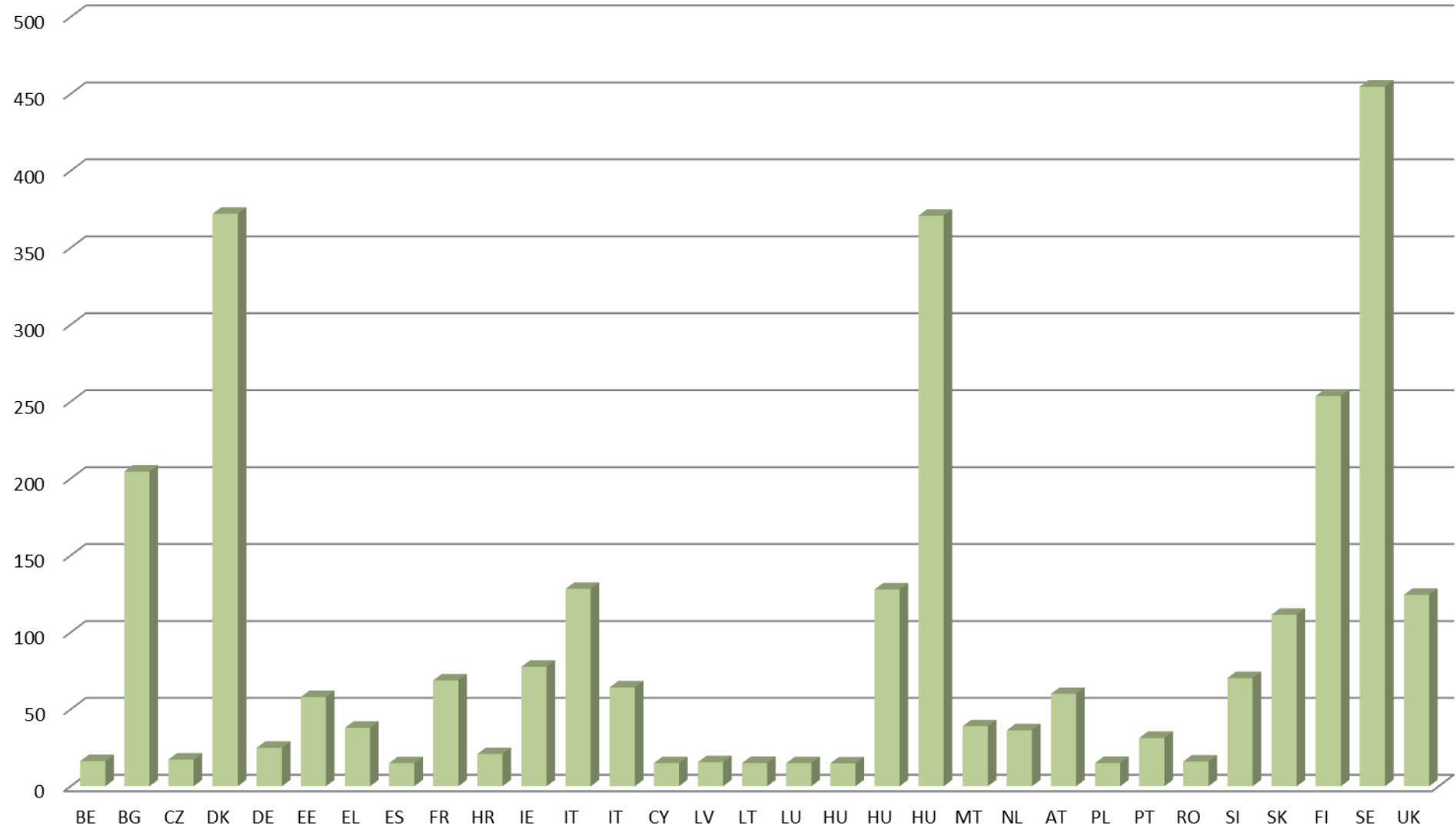
Minimum Excise Duty: 15 EUR per 1000 kg

Excise Duty Rate

Values in EUR at 01/10/2015

# Heavy Fuel Oil (heating "non-business use")

Situation as at 1 January 2016



Minimum Excise Duty: 15 EUR per 1000 kg

■ Excise Duty Rate

# Liquefied Petroleum Gas (LPG)

Situation as at 1 January 2016

Liquefied 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. (Annex I of Directive 2003/96/EC)			41 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)			0 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)			0 EUR per 1000 kg. (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 <sup>(1)</sup>	21,00		44,6793 <sup>(2)</sup>	21,00	butane	18,6397	21,00	butane	18,6397	21,00
BG	BGN	340,00	173,83	20,00	340,00	173,83	20,00	propane	18,9097 <sup>(3)</sup>		propane	18,9097	
CZ	CZK	3933,00	144,74	21,00	1290,00	47,47	21,00		0,00	21,00		0,00	21,00
DK	DKK	3874,00	519,27	25,00	719,00	96,37	25,00		3874,00	25,00		3874,00	25,00
DE	EUR		180,32	19,00		180,32	19,00		45,45	19,00		60,60	19,00
EE	EUR		125,26	20,00		125,26	20,00		n.a.	20,00		n.a.	20,00
EL	EUR		330,00	23,00		120,00	23,00		60,00	23,00		60,00	23,00
ES	EUR		57,47	21,00		57,47	21,00		15,00	21,00		15,00	21,00
FR	EUR		* 139,70	20,00		*91,60	20,00		0	20,00		0	20,00
HR	HRK	100,00	*13,09	25,00	100,00	*13,09	25,00		100,00	25,00		100,00	25,00
IE	EUR		176,32	23,00		60,08	13,50		60,08	13,50		60,08	13,50
IT	EUR		267,77	22,00		80,33	22,00		18,99	22,00		189,94	22,00
CY	EUR		125,00	*19,00		125,00	*19,00		0	*19,00		0	*19,00
LV	EUR		206,00	21,00		206,00	21,00		0	21,00		0	21,00
LT	EUR		304,10	21,00		304,10	21,00		0	21,00		0	21,00
LU	EUR		*101,64	8,00		*37,1840	8,00		10,00	8,00		10,00	8,00

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

(2) LPG industrial/commercial use (articles 8.2 and 11 of Directive 2003/96/EC)

(3) LPG heating business use (articles 5 and 11 of Directive 2003/96/EC):

CY: \* Delivery of LPG in cylinders is charged with 5%.

DK: Includes CO2-tax.

\* a business with an environmental objectives agreement or arrangement (excise duty EUR 9,2365 (butane) or EUR 9,3703 (propane).DK: Includes CO2-tax.

EL: The excise duty of LPG for propellant use, has been raised from 200€ to 330€/1000 kg since 05/11/2012.

ES: VAT rate valid as of 1st September 2012.

FR: \*Includes CO2 tax.

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

IE: Includes CO2-charge.

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

... Liquefied Petroleum Gas (LPG)...

Situation as at 1 January 2016

Liquefied 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 (Dir. 2003/96/EEC)				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		
125 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)				41 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)				0 EUR per 1000 kg. (Annex I of Directive 2003/96/EC)			0 EUR per 1000 kg. (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	95 800,00	306,27	27,00	12725,00	40,68	27,00	0	0	27,00	0	0	27,00
MT	EUR	*	*	18,00		125,00	18,00		38,94	18,00		38,94	18,00
NL	EUR		336,34	21,00		336,34	21,00		336,34	21,00		336,34	21,00
AT	EUR		261,00	20,00		261,00	20,00		43,00	20,00		43,00	20,00
PL	PLN	*829,71	195,41	23,00	*829,71	195,41	23,00	1,28**	0,30	23,00	1,28**	0,30	23,00
PT	EUR		*265,65	23,00		*265,65	23,00		**22,76	23,00		**22,76	23,00
RO	RON	607.70	137,62	20,00	607.70	137,62	20,00	537.76	121,78	20,00	537.76	*121,78	20,00
SI	EUR		127,50	22,00		63,75	22,00		*50,11	22,00		*50,11	22,00
SK	EUR		182,00	20,00		182,00	20,00		0	20,00		0	20,00
FI	EUR		249,30	24,00		249,30	24,00		249,30	24,00		249,30	24,00
SE	SEK	3370,00	359,45	25,00	*3022,10	322,34	25,00	**3022,10	322,34	25,00	4457,00	475,39	25,00
UK	GBP	*316,10	*367,72	20,00	0	0	20,00	0	0	20,00	0	0	5,00

MT: \*Not used as propellant at present.

AT: LPG used for production of electricity is exempted.

PL: \* Includes fuel tax.

\*\* The national tax rates are based on PLN per gigajoule. LPG used for heating is exempted under certain conditions

PT: \* No specific rates for Industrial/Commercial use. In Portugal a distinction is only made between LPG propellant use and LPG non propellant (heating) use. Includes charge on road service in the amount of 123€/1000 kg and CO2 tax in the amount of 14,77 €/1000kg

\*\* Includes CO2 tax in the amount of 14,77 €/1000kg

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 1st of January 2004. (Directive 2003/96/EC – Art. 9(1)).

SI: \*Excise duty for LPG used for heating (business and non-business use) is 0 EUR, figures in tables show only the CO2-tax.

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

FI: Includes taxes of energy and CO2 components and strategic stockpile fee. Excise duty rates are based on energy content, CO2 emissions and local emissions of a product. Therefore e.g. excise duty rates per litre of biofuels are lower. CO2 tax for fuels used in combined heat and electricity production is lowered by 50 %.

SE: Includes CO2-tax.

SE: \*LPG used in stationary motors by industry in the manufacturing process. A general, higher, tax rate of SEK 4457,00 (EUR 475,39) 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 and forestry. For the manufacturing process in industry within the Emission Trading Scheme, no CO2-tax is applied and the energy-tax rate amounts to SEK 326,10 (EUR 34,78) per 1 000 kg. LPG used for heating purposes by other consumers in the business sector is taxed at 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%.

... Liquefied Petroleum Gas (LPG)...

Situation as at 1 January 2016

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		n.a.			n.a.			n.a.	
DK	DKK	572,52	76,74	25,00	n.a.	n.a.		n.a.	n.a.	
DE	EUR		n.a.	-		n.a.	-		n.a.	-
EE	EUR		n.a.			n.a.			n.a.	
EL	EUR		n.a.			n.a.			n.a.	
ES	EUR									
FR	EUR		91,60	20,00		91,60	20,00		n.a.	
HR	HRK	-	-		-	-		-	-	
IE	EUR		60,08	13,5	.	60,08	13,5		*n.a.	
IT	EUR		n.a.			n.a.			n.a.	
CY	EUR		n.a.			n.a.			n.a.	
LV	EUR	-	-		-	-		-	-	
LT	EUR		n.a.			n.a.			n.a.	

FR \*Includes CO2 tax.

IE: \* no reduced rate applies

... *Liquefied Petroleum Gas (LPG)*

Situation as at 1 January 2016

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			Excise duty			Excise duty		
		Nat Curr	EUR	VAT %	Nat Curr	EUR	VAT %	Nat Curr	EUR	VAT %
LU	EUR			n.a.			n.a.			n.a.
HU	HUF	-	-		-	-		-	-	
MT	EUR			n.a.			n.a.			n.a.
NL	EUR			21,00			21,00		*284,92	21,00
AT	EUR	-	-		-	-		-	-	
PL	PLN	-	-		-	-		-	-	
PT	EUR			n.a.			n.a.			n.a.
RO	RON	-	-		-	-		-	-	
SI	EUR			n.a.			n.a.			n.a.
SK	EUR	-	-		-	-		-	-	
FI	EUR	-	-		-	-		-	-	
SE	SEK			25,00	*3022,10	322,34	25,00			25,00
UK	GBP	0	20,00		0	20,00		0	20,00	

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

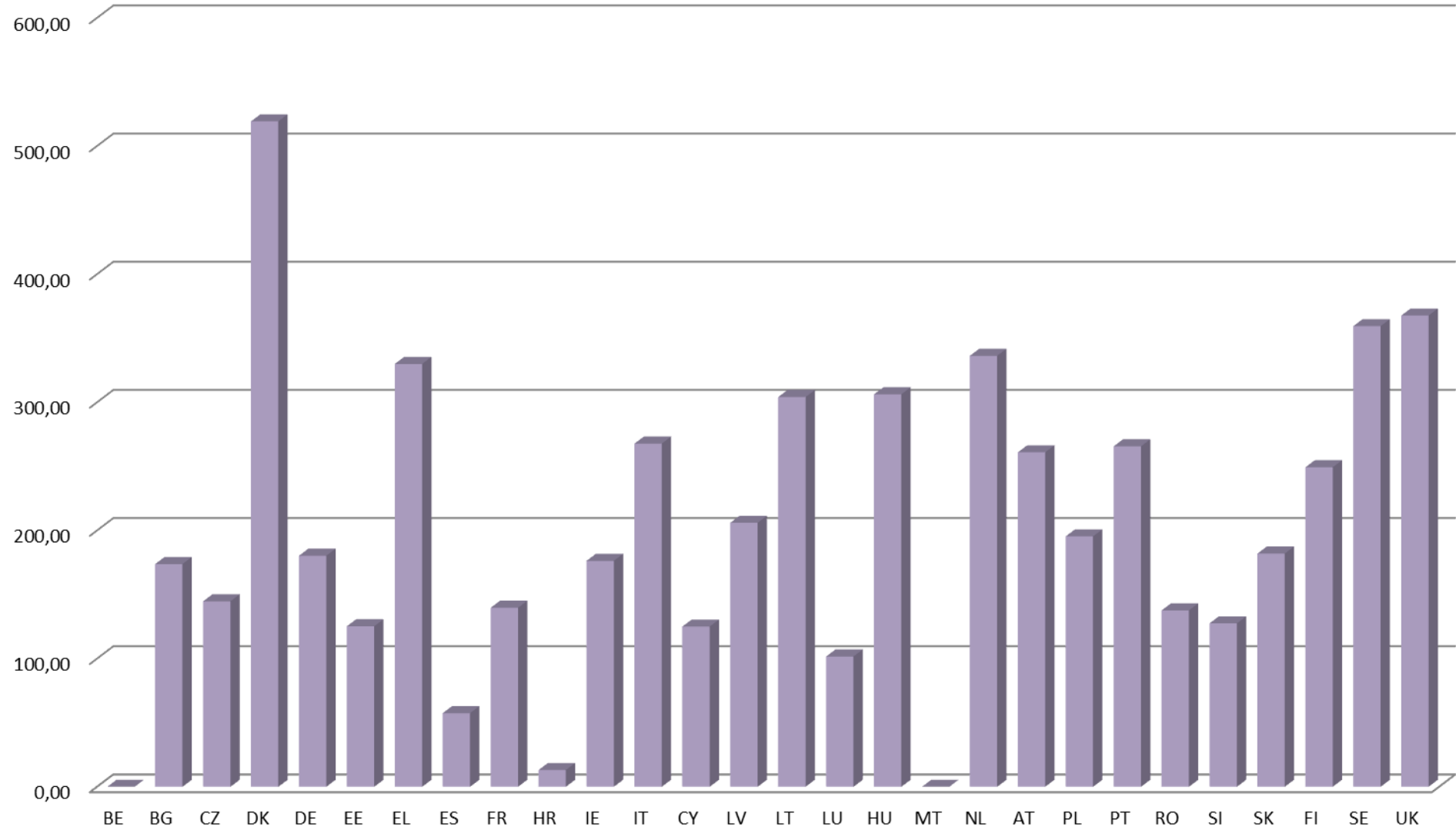
SE: \* LPG used for other purposes than as a propellant by agriculture, horticulture, pisciculture and forestry (= same reduced rate that applies for such use by industry in the manufacturing process, that is the business rate based on Article 5).



Values in EUR at 01/10/2015

# LPG ("propellant")

Situation as at 1 January 2016



Minimum Excise Duty: 125 EUR per 1000 kg

■ Excise Duty Rates

## Natural Gas

Situation as at 1 January 2016

		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 (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. (Annex I of Directive 2003/96/EC)			0,3 EUR per gigajoule. (Annex I of Directive 2003/96/EC)			0,15 EUR per gigajoule. (Annex I of Directive 2003/96/EC)			0,3 EUR per gigajoule. (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 <sup>(1)</sup>	21,00		0 <sup>(2)</sup>	21,00		0,2772 <sup>(3)</sup>	21,00		0,2772	21,00	
BG	BGN	*0,85	0,43	20,00	*0,85	0,43	20,00		*0,60	0,31	20,00	**0	0	20,00
CZ	CZK	*19	*0,7	21,00	8,50	0,31	21,00		8,50	0,31	21,00	8,50	0,31	21,00
DK	DKK	85,53	11,46	25,00	14,27	1,91	25,00		64,70	8,67	25,00	64,70	8,67	25,00
DE	EUR		3,86	19,00		3,86	19,00			1,14	19,00		1,53	19,00
EE	EUR	n.a.	n.a.	20,00	n.a.	n.a.	20,00			1,01	20,00		1,01	20,00
EL	EUR		0	13,00		1,50	13,00			1,50	13,00		1,50	13,00
ES	EUR		1,15	21,00		1,15	21,00			0,65	21,00		0,65	21,00
						**0,65	21,00			*0,15	21,00			
FR	EUR		* 1,05	20,00		n.a.	20,00			** 1,17	20,00		** 1,17	20,00
HR	HRK	0,00	*0	25,00	0,00	*0	25,00		1,12	**0,15	25,00	***2,25	**0,29	25,00
IE	EUR		2,6	23,00		1,03	13,50			1,03	13,50		1,03	13,50

BE: A federal contribution of EUR 0,1753 per gigajoule is collected in all situations

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

(2) Art. 11, 15 (1) i of Directive 2003/96/EC

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

- Business with an environmental objectives agreement or arrangement: excise duty: 0,1500 EUR + federal contribution 0,1753 EUR per gigajoule

BG: \*The new rates of natural gas are applied from 01/06/2012.

\*\*The natural gas used by households is exempted.

CZ: \* The national tax rates are based on CZK/MWh of GCV (gross calorific value) – 68,40 CZK/MWh (19 CZK/GJ) for propellant use

\* NG used as propellant

as from 1.1.2015 to 31.12.2017 - 19 CZK/GJ (EUR 0,699)

as from 1.1.2018 to 31.12.2019 - 38 CZK/GJ (EUR 1, 398)

as from 1.1.2020 - 73,56 CZK/GJ (EUR 2,707)

DK: Includes CO<sub>2</sub> 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 4,12; heating non-business use EUR 5,50.

EL: The new rates of natural gas are applied from 1/9/2011. Exemption on natural gas for propellant use based on art. 15 per. 1(i) of Directive 2003/96/EK

ES: \*Rate for natural gas and biogas applicable only to industrial uses

\*\* Rate for stationary motors

FR: \* The rate is at € 3,99 per 100 m<sup>3</sup> (Unit perception : 100 m<sup>3</sup>.), about € 1,05 per gigajoule. Includes CO<sub>2</sub> tax.

FR: \*\* The rate is at € 4,45 per megawatt hour (lower calorific value), about € 1,17 per gigajoule. The national tax rate is based on energy power (megawatt hour). Includes CO<sub>2</sub> tax.

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.  
HR: \*See Council Directive 2003/96/EC.  
\*\* Rate for Heating business use is 0,1466 EUR  
\*\*Rate for Heating non-business use is 0,2945 EUR  
\*\*\*The natural gas used by households is exempted.  
IE: \* Not used as a propellant in Ireland. The law providing this is not yet in force, and is awaiting putting in place of administrative procedures. The national rate is to apply per MWh at: €9.36 / MWh .

...Natural Gas...

Situation as at 1 January 2016

		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		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		
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)			(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		*0,09	22,00		**0,32	22,00		**0,34	22,00	0-120 m <sup>3</sup>	***1,19	10,00
											121-480 m <sup>3</sup>	***4,73	10,00
											481-1560 m <sup>3</sup>	***4,59	22,00
											>1560m <sup>3</sup>	***5,03	22,00
CY	EUR		2,60	*19,00		2,60	19,00		2,60	19,00		2,60	19,00
LV	EUR		*2,67	21,00		**0,46	21,00		**0,46	21,00		**0,46	21,00
LT	EUR		*6,56	21,00		*6,56	21,00		**0,15	21,00		***0,3	21,00
LU	EUR		*0	8,00	**	*0	8,00		0,15	8,00		0,30	8,00
HU	HUF	*823,53	2,63	27,00		93,50	0,30	27,00		93,50	0,30	**93,50	0,30
MT	EUR		*0	18,00		*2,60	18,00		*0,84	18,00		*0,84	18,00
NL	EUR	0-170.000 m3	*7,16	21,00	Same scheme	*7,16	21,00	Same scheme	*7,16	21,00	Same scheme	*7,16	21,00
		170.000-1000.000 m3	*1,98	21,00	as the first	*1,98	21,00	as the first	*1,98	21,00	as the first	*1,98	21,00
		1000.000-10.000.000 m3	*0,72	21,00	← column.	*0,72	21,00	← column	*0,72	21,00	← column	*0,72	21,00
		>10.000.000 m3	*0,34	21,00		*0,34	21,00		*0,34	21,00		*0,34	21,00

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 0,00331per 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> and EUR 12,49 per 1000 m<sup>3</sup> respectively

\*\*\* 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: \* The national rate is EUR 99,60 for natural gas per 1 000 m<sup>3</sup> used as propellant and EUR 17,07 for natural gas per 1 000 m<sup>3</sup> used for another purposes (heating).

\*\* Natural gas used in specific manufacturing sectors: EUR 5,65 per 1000 m<sup>3</sup>.

LT: \* The national tax rate is EUR 23,6 per1 MWh .

\*\* The national tax rate is EUR 0,54 per1MWh.

\*\*\*The national tax rate is EUR 1,08 per 1MWh.

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.

HU: \* The national rate is HUF 28,00 per nm3 for natural gas used as propellant.  
\*\* Natural gas used by households is exempted, see Article 15(1)(h) of Council Directive 2003/96/EC.

MT: \*Product not used in Malta.

NL: \*For propellant use, natural gas used in installations for the production of CNG (compressed natural gas) is taxed at a generic rate of € 0,1608 per m<sup>3</sup> (€ 4,57 per gigajoule).  
LNG (liquefied natural gas) is taxed at the excise duty rate of LPG (€ 336,34/1000 kg as of 1-1-2016) with a refund of € 125/1000 kg for the years 2014-2018.  
Natural gas, used for collective heating systems: € 0,25168 per m<sup>3</sup> (€ 7,16 per gigajoule) irrespective of the quantity of natural gas used.  
Besides the energy tax rate as mentioned in the table there is a surcharge on this energy tax in order to finance the subsidy scheme on renewable energy since 1/1/2013. The rate of this surcharge will increase. This surcharge is not included in the mentioned rates, but is mentioned as a parafiscal tax in the sheet of national taxes. .

...Natural Gas...

Situation as at 1 January 2016

		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 (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. (Annex I of Directive 2003/96/EC)			0,3 EUR per gigajoule. (Annex I of Directive 2003/96/EC)			0,15 EUR per gigajoule. (Annex I of Directive 2003/96/EC)			0,3 EUR per gigajoule. (Annex I of Directive 2003/96/EC)			
MS	Nat Curr	Excise duty			VAT %	Excise duty			VAT %	Excise duty			VAT %	
		NatCurr	EUR			NatCurr	EUR			NatCurr	EUR			NatCurr
AT	EUR		*1,66	20,00		*1,66	20,00		*1,66	20,00		*1,66	20,00	
PL	PLN	10,54*	2,48	23,00	10,54*	2,48	23,00		1,28	0,30	23,00	1,28	0,30	23,00
PT	EUR		3,13	23,00		0,59	23,00		0,59	23,00		0,59	23,00	
RO	RON	12.32	2,79	20,00	12.32	2,79	20,00		0,81	0,18	20,00	1.52	*0,34	20,00
SI	EUR		*3,45	22,00		*3,45	22,00		*1,42	22,00		*1,42	22,00	
SK	EUR		*2,60	20,00		*2,60	20,00		**0,37	20,00		**0,37	20,00	
FI	EUR		4,84	24,00		4,84	24,00		4,84	24,00		4,84	24,00	
SE	SEK	59,98	6,40	25,00	*54,99	5,87	25,00		**54,99	5,87	25,00	83,35	8,89	25,00
UK	GBP	5,67	6,59	20,00	0	0	20,00		0	0	20,00	0	0	5,00

- 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: \* The excise duty for CN 2711 11 00 is 670,00 PLN per 1000 kg (157,80 € per 1000 kg), the excise duty for CN 2711 21 00 is 10,54 PLN per gigajoule (2,48 €/GJ), when used for propellant purposes, to the excise duty should be added the fuel tax - for CN 2711 1100, CN 2711 2100, the fuel tax is 159,71 PLN per 1000 kg. (37,62 EUR/1000 kg).
- PT: Includes CO2 tax in the amount of 0,29 € per gigajoule
- 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))
- SI: Includes CO2-tax in the amount of 0,912 € per GJ 0,0328 € per m3 (Energy value: 1000 m3 = 36 GJ).
- SK: \*The national tax rate for natural gas used for production of CNG used as propellant is set on 9,36 EUR per MWh (2,60 EUR per GJ).  
\*\* The national tax rate for natural gas used as heating fuel, or used for production of CNG used as heating fuel is set on 1,32 EUR per MWh (0,37 EUR per GJ).  
The national tax rate for CNG used as propellant is 0,141 EUR per kg; rate for CNG used as heating fuel is 0,01989 EUR per kg.
- FI: Includes taxes of energy and CO2 components and strategic stockpile fee. CO2 tax for fuels used in combined heat and electricity production is lowered by 50%.
- FI: \*See Council Directive 2003/96/EC.
- SE: Includes CO<sub>2</sub>-tax.  
SE: \*Natural gas used in stationary motors by industry in the manufacturing process. A general, higher, tax rate of SEK 83,35 (EUR8,89) 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 and forestry. For the manufacturing process in industry within the Emission Trading Scheme, no CO2-tax is applied and the energy-tax rate amounts to SEK 7,01 (EUR 0,75) 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 expressed in volume units and are above recalculated to be expressed per gigajoule.
- UK: Natural gases are chargeable only when for use in road vehicles (24,70 pence per kilo – EUR 0, 0,28). For off-road motor/engine use the rate is NIL.  
For domestic heating and deliveries less than 2300 litres - VAT rate of 5%.

...Natural Gas...

Situation as at 1 January 2016

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		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		n.a.			n.a.			n.a.	
DK	DKK	11,14	1,49	25,00	n.a.	n.a.		n.a.	n.a.	
DE	EUR		n.a.	-		n.a.	-		n.a.	-
EE	EUR		n.a.			n.a.			n.a.	
EL	EUR		n.a.			n.a.			n.a.	
ES	EUR		n.a.			n.a.			n.a.	
FR	EUR		n.a.			*			n.a.	
HR	HRK	-	-		-	-		-	-	
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	EUR	-	-			*		-	-	
LT	EUR		n.a.			n.a.			*0	21,00

FR: Includes CO2 tax.

For the quantities of natural gas (heating use) purchased since 1<sup>st</sup> April 2014, agriculture receive a refund of € 0,119 per megawatt hour (Article 15,3 of directive 2003/96/CE), about €0,03 per gigajoule.

IE: \* No reduced rate applies

LV: \*The exemption applies to natural gas used for heating of covered spaces of land used for agricultural production (greenhouses) and industrial poultry holdings (poultry house) and incubators

LT: \*See article 15(1)(i) of Directive 2003/96/EC. The exemption is applied for natural gas used as motor fuel in local regular busses.

...Natural Gas

Situation as at 1 January 2016

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		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		n.a;			n.a;			n.a;	
NL	EUR		n.a.			n.a.			n.a.	
					0-170.000m3	*1,15	21,00			
					170.000-	*0,67	21,00			
					1000.000 m3					
					1000.000-	*0,72	21,00			
					10.000.000 m3					
					>10.000.000 m3	*0,34	21,00			
AT	EUR	-	-	-		-	-		-	-
PL	PLN	-	-	-	exemption*	-	-		-	-
PT	EUR		n.a.			n.a.			n.a.	
RO	RON	-	-		-	-		-	-	
SI	EUR		n.a.			n.a.			n.a.	
SK	EUR	-	-			-	-		-	-
FI	EUR	-	-			-	-		-	-
SE	SEK		n.a.	25,00	*54,99	*5,87	25,00		n.a.	25,00
UK	GBP		0	20,00		0	20,00		0	20,00

NL: \* reduced rate for horticulture.

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

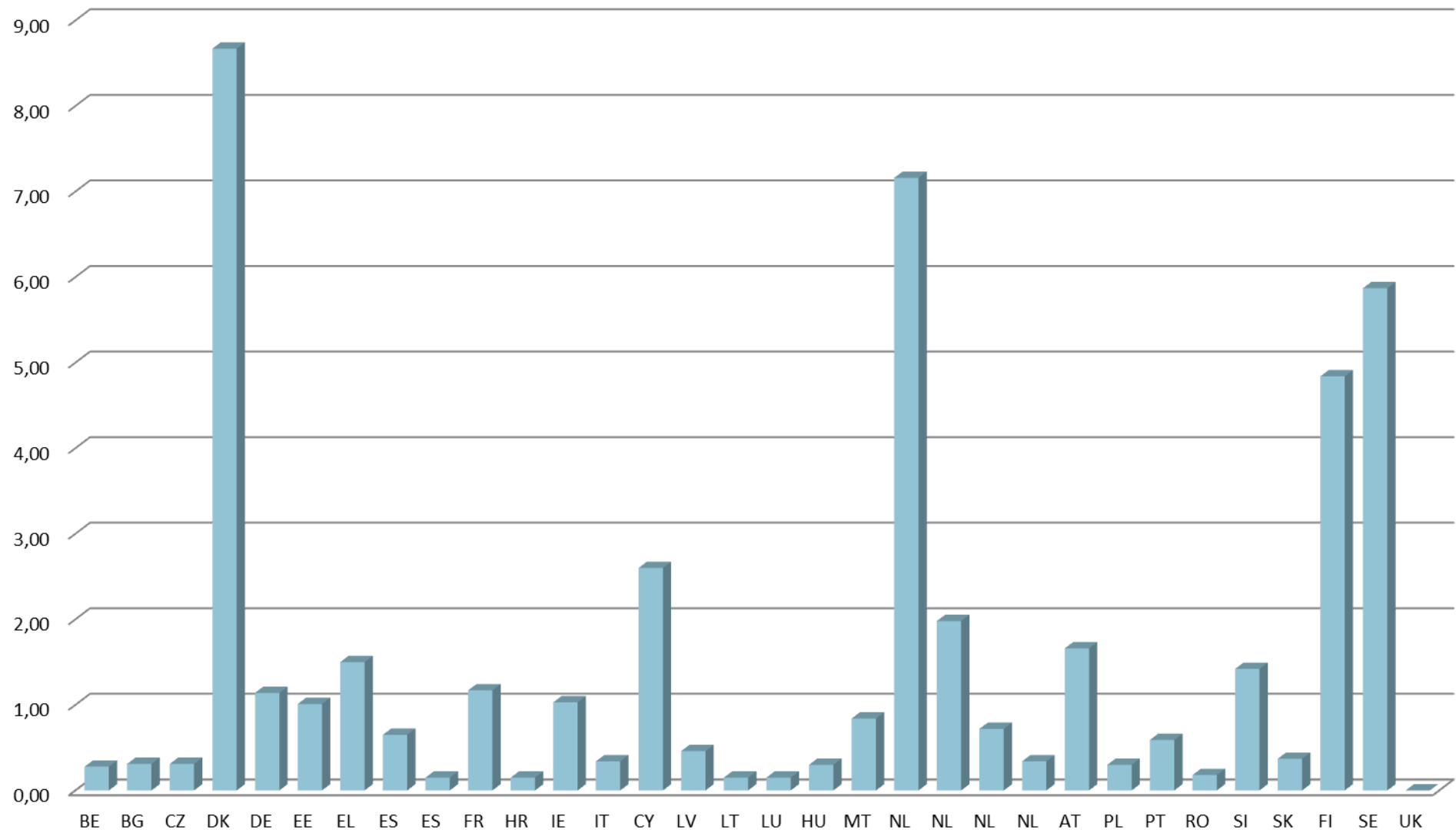
PL: \* Natural gas used only for heating purposes by agriculture, horticulture, pisciculture, forestry



Values in EUR 01/10/2015

## Natural Gas (heating "business use")

Situation as at 1 January 2016



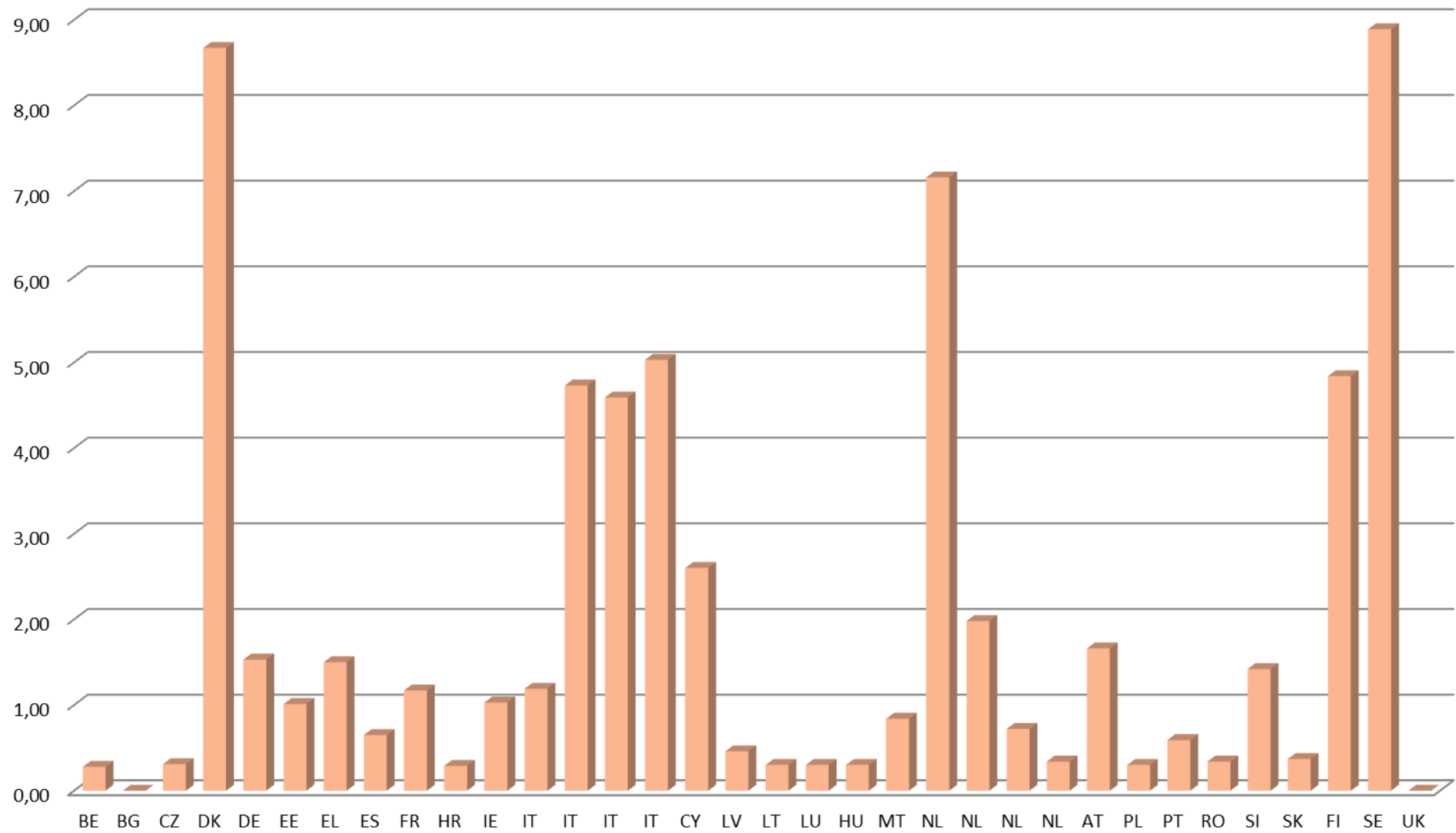
Minimum Excise Duty: 0,15 EUR per gigajoule

■ Excise Duty Rate

Value in EUR 01/10/2015

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

Situation as at 1 January 2016



Minimum Excise Duty: 0,3 EUR per gigajoule

Excise Duty Rate

## Coal and Coke

Situation as at 1 January 2016

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 (Annex I of Directive 2003/96/EC)		0,3 EUR per gigajoule (Annex I of Directive 2003/96/EC)			
MS	National Currency	Excise duty NatCurr	EUR	VAT %	Excise duty NatCurr	EUR	VAT %
BE	EUR		0,4034	12,00		0,4034	12,00
BG	BGN	0,60	0,31	20,00	*0,60	*0,31	20,00
CZ	CZK	8,50	0,31	21,00	8,50	0,31	21,00
DK	DKK	71,10	9,53	25,00	71,10	9,53	25,00
DE	EUR		*0,30	19,00		*0,30	19,00
EE	EUR		0,30	20,00		0,30	20,00
			From 1 <sup>st</sup> of February 0,93			From 1 <sup>st</sup> of February 0,93	
EL	EUR		*0,30	23,00		*0,30	23,00
ES	EUR		0,65	21,00		0,65	21,00
			*0,15	21,00			
FR	EUR		*2,00	20,00		2,00	20,00
HR	HRK	2,30	0,30	25,00	2,30	0,30	25,00
IE	EUR		1,89	13,50		1,89	13,50
IT	EUR		*0,16	22,00		**0,32	22,00
CY	EUR		0,31	19,00		0,31	19,00
LV	EUR		*0,30	21,00		*0,30	21,00
LT	EUR		*0,15	21,00		*0,30	21,00
LU	EUR		0,15	14,00		0	14,00

BE: The national tax rate is based on weight: € 11,7577 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.

ES: \* Rate for industrial uses

FR: \*The national tax rate is based on energy power : 4,75 € per megawatt hour.

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: The national tax rate is based on weight: € 52,67 per 1000kg. A provision allowing a reduced rate for coal/biomass products is not yet in force, and is awaiting putting in place of administrative procedures. Coal/biomass products with more than 50% biomass will qualify for 50% reduction. Coal/biomass products consisting 50%<biomass >30% will qualify for 30% reduction..

IT: 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.

\*\* 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.

LV: \*The national rate is 8,54 EUR per tonne, if gross calorific value is not known.

LT: \* The national tax rates are based on weight: business use - EUR 3,77 per 1 tonne for coal, EUR 4.63 per 1 tonne for coke and lignite; non-business use - EUR 7.53 per 1 tonne for coal, EUR 8.98 per 1 tonne for coke and lignite

LT: Exemption is applied for coal, coke and lignite used by households and charitable organizations – article 15(1)(h) of Directive 2003/96/EC.LU: Article 18(2) of Council Directive 2003/96/EC.

...Coal and Coke...

Situation as at 1 January 2016

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 (Annex I of Directive 2003/96/EC)			0,3 EUR per gigajoule (Annex I of Directive 2003/96/EC)		
MS	National Currency	Excise duty		VAT	Excise duty		VAT
		NatCurr	EUR	%	NatCurr	EUR	%
HU	HUF	*93,09	0,30	27,00	*93,09	0,30	27,00
MT	EUR		*0,30	18,00		*0,30	18,00
NL	EUR		0,54	21,00		0,54	21,00
AT	EUR		*1,70	20,00		*1,70	20,00
PL	PLN	1,28	0,30	23,00	1,28	0,30	23,00
PT	EUR		0,59	23,00		0,59	23,00
RO	RON	0,71	0,16	20,00	1.42	*0,32	20,00
SI	EUR	*	1,71	22,00	*	1,71	22,00
		**	1,86	22,00	**	1,86	22,00
		***	2,14	22,00	***	2,14	22,00
SK	EUR		*0,31	20,00		*-	20,00
FI	EUR		7,00	24,00		7,00	24,00
SE	SEK	*85,33	9,10	25,00	120,81	12,89	25,00
UK	GBP	0	0	20,00	0	0	5,00

HU: \* The national tax rate is based on weight: HUF 2516 per 1000 kg.

Coal and Coke used by households is exempted, see Article 15(1)(h) of Council Directive 2003/96/EC.

MT: \*Products not used in Malta.

NL: The national tax is based on weight: EUR 14,47 per 1000 kg

PT: \*The national tax rate is based on weight: € 15,79 per 1000 kg. Includes CO2 tax in the amount of 11,53 € per 1000kg (0,43 € per gigajoule)

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))

SI: \* [CN 2701]; Includes CO<sub>2</sub>-tax in the amount of 0,040 EUR per kg (1,42 € per GJ), energy value used: 1000 kg = 28 GJ;

\*\* [CN 2702]; Includes CO<sub>2</sub>-tax in the amount of 0,026 EUR per kg (1,57 € per GJ), energy value used: 1000 kg = 16,5 GJ;

\*\*\* [CN 2704]. Includes CO<sub>2</sub>-tax in the amount of 0,054 EUR per kg (1,85 € per GJ) energy value used: 1000 kg = 29 GJ.

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

\*\*Use for households is exempted.

FI: Includes taxes of energy and CO<sub>2</sub> components and strategic stockpile fee. CO<sub>2</sub> tax for fuels used in combined heat and electricity production is lowered by 50 %.

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

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 and forestry. For the manufacturing process in industry within the Emission Trading Scheme, no CO<sub>2</sub>-tax is applied and the energy-tax rate amounts to SEK 6,79 (EUR 0,72) per gigajoule. Coal and coke used for heating purposes by other consumers in the business sector are taxed at the same rate as apply to non-business use. The national tax rates are expressed in weight units and the given rates above have been recalculated to be expressed in gigajoule.

**...Coal and Coke...**

Situation as at 1 January 2016

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			n.a.		n.a.	
DK	DKK	n.a.		n.a.	16,20	2,17	25,00
DE	EUR			n.a.		n.a.	-
EE	EUR			n.a.		n.a.	
EL	EUR			n.a.		n.a.	
ES	EUR			0,15	21,00	n.a.	
FR	EUR			n.a.		n.a.	
HR	HRK	-		-		-	
IE	EUR			n.a.	13,50	n.a.	13,50
IT	EUR			n.a.		n.a.	
CY	EUR			n.a.		n.a.	
LV	EUR	-		-		-	
LT	EUR			n.a.		n.a.	

ES: for agricultural crops

**...Coal and Coke**

Situation as at 1 January 2016

Per giga joule		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	14,00		0	14,00
HU	HUF	-	-		-	-	
MT	EUR		n.a.			n.a.	
NL	EUR		n.a.			n.a.	
AT	EUR		-	-		-	-
PL	PLN	exemption	exemption	-	exemption	exemption	-
PT	EUR		n.a.			n.a.	
RO	RON	-	-		-	-	
SI	EUR		n.a.			n.a.	
SK	EUR		-	-		*-	-
FI	EUR		-	-		-	-
SE	SEK	*85,33	9,10	25,00	0	0	25,00
UK	GBP		n.a.			n.a.	

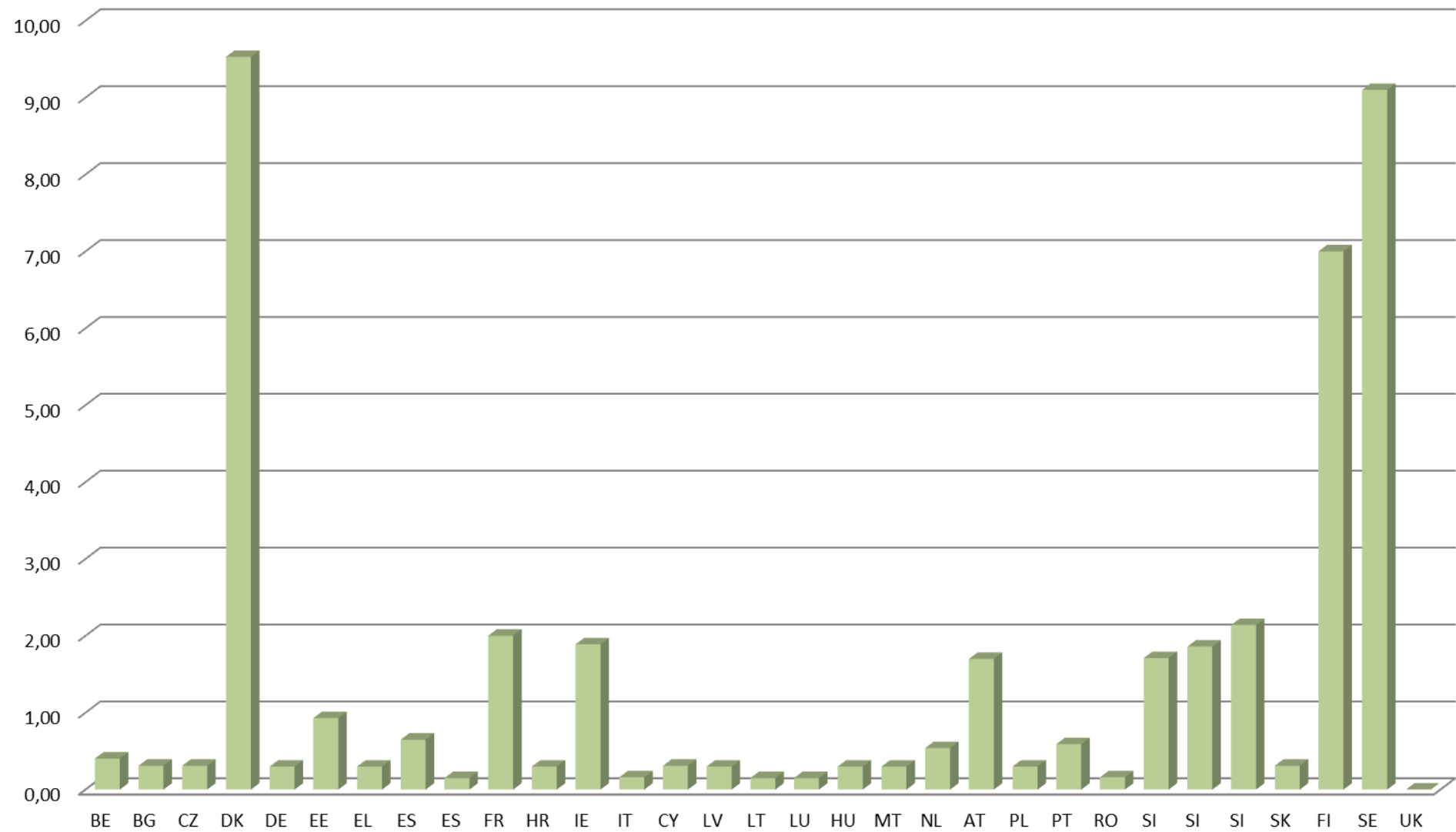
SK: \* coal and coke are exempted from the excise duty when used for carriage of goods and persons (passengers) by rail within business activity.

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

Value in EUR 01/10/2015

### Coal and Coke (heating "business use")

Situation as at 1 January 2016



Minimum Excise Duty: 0,15 EUR per gigajoule

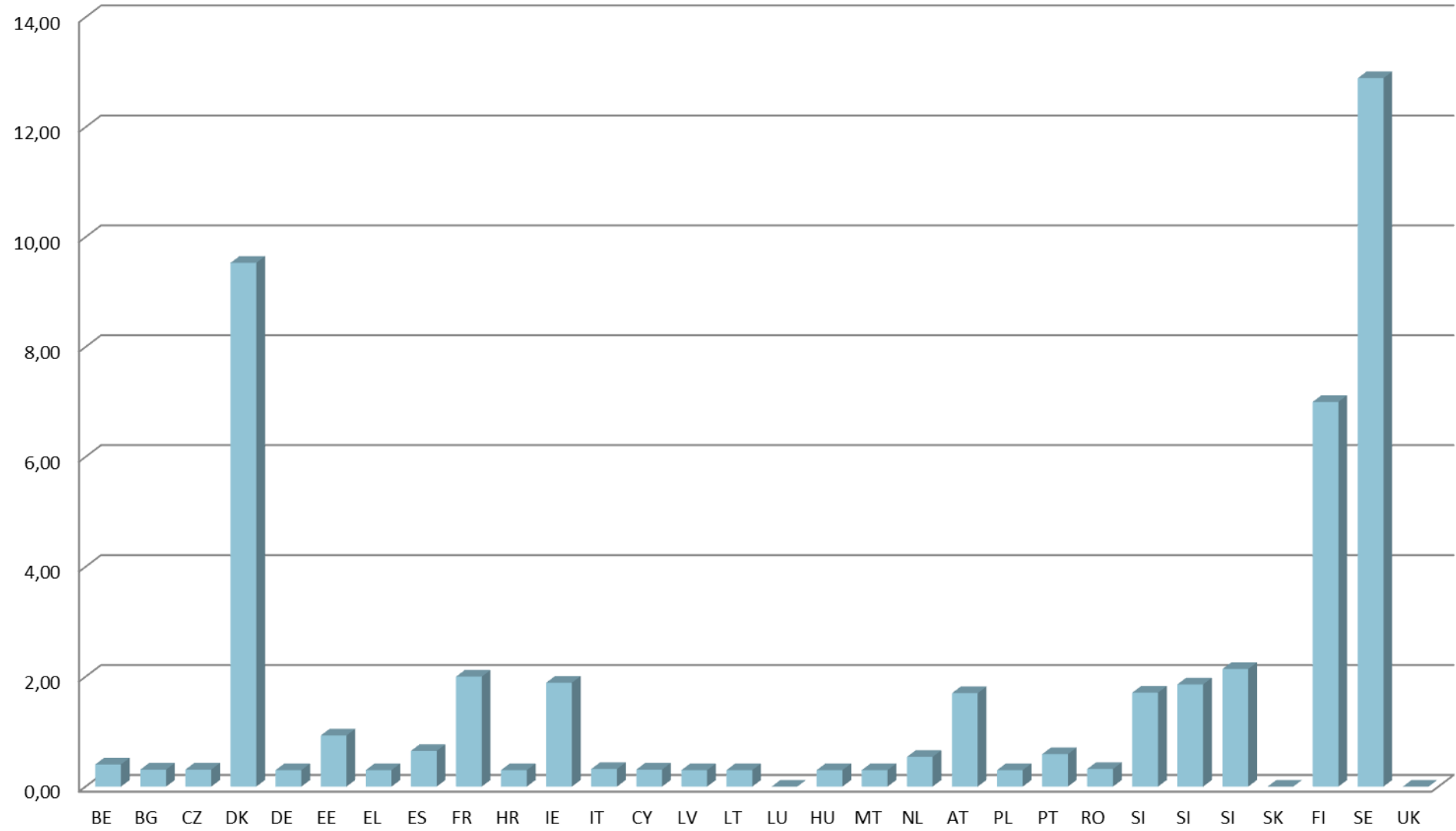
■ Excise duty rate



Value in EUR 01/10/2015

### Coal and Coke (heating "non-business use")

Situation as at 1 January 2016



Minimum Excise Duty: 0,3 EUR per gigajoule

■ Excise Duty Rate

## Electricity

Situation as at 1 January 2016

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 (Annex I of Directive 2003/96/EC)			1,0 EUR per MWh (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		*1,9261	21,00	
BG	BGN		2,00	1,00		20,00	20,00	
CZ	CZK		28,30	1,04		21,00	21,00	
DK	DKK		4,00	0,54		25,00	25,00	
DE	EUR			15,37		19,00	19,00	
EE	EUR			4,47		20,00	20,00	
EL	EUR	Consumers of high voltage		*2,50	13,00	Households	2,20	13,00
		Rest business use		5,00	13,00	Rest non-business use	5,00	13,00
ES	EUR			0,50		21,00	1,00	21,00
FR	EUR			*22,5		20,00	22,5	20,00
HR	HRK		3,75	0,49		25,00	7,50	*0,98
IE	EUR			0,50		13,50	1,00	13,50
IT	EUR			12,5*		22,00	22,70	22,00
CY	EUR			0		19,00	*0	19,00
LV*	EUR			1,01		21,00	1,01	21,00
LT	EUR			0,52		21,00	1,01	21,00
LU	EUR	> 25000 Mwh		0,50		8,00	<25000 Mwh	1,00
	**	> 25000 Mwh		0,10		8,00		8,00

BE: Electricity business use: a federal contribution of EUR 3,0033 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: 1,9261 EUR

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

\*There is a special discount scheme for households with a consumption of more than 4.000 kWh a year. They pay 406 DKK in electricity tax instead.

DK: For consumption of electricity used for heating purposes which exceeds 4,000 kWh, the tax rate is 383 DKK per MWh.

EL: \*The excise duty on electricity is applied from 2 May 2010. Electricity of solar, wind, wave, tidal or geothermal origin is exempted.

ES: Electricity tax has a general ad-valorem tax rate of 5,113% on a base that excludes 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 1st September 2012

HR: Electricity used by households is exempted, see Article 15(1)(h) of Council Directive 2003/96/EC.

IE: Exemption is applied for electricity used by households. See Article 15(1)(h) of Council Directive 2003/96/EC.

- IT: for monthly consumptions until 200.000 kWh  
for monthly consumptions upper 200.000 kWh and until 1.200.000 kWh if monthly consumptions don't exceed 1.200.000 kWh: euro 7,5 per MWh  
for monthly consumptions upper 200.000 kWh if monthly consumptions exceed 1.200.000 kWh: euro 4.820
- CY: \*See Council Directive 2003/96/EC, Art. 4(2).  
Electricity irrespective of whether is used for business or not is charged with EUR 5,00 per MWh. The income from this levy is used for providing incentives for the use of renewable sources of energy.
- LV: \* Exemption is applied for electricity used by households. Exemption is applied for electricity generated using renewable energy sources.
- 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 January 2016

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 (Annex I of Directive 2003/96/EC)		1,0 EUR per MWh (Annex I of Directive 2003/96/EC)			
MS	National Currency	Excise duty		VAT %	Excise duty		VAT %
		NatCurr	EUR		NatCurr	EUR	
HU	HUF		310,50	0,99		*310,50	0,99
MT	EUR	MWh		*1,50	MWh		*1,50
NL	EUR		0-10.000 kWh	*100,70		0-10.000 kWh	*100,70
			10.000 kWh	*49,96		10.000-50.000 kWh	*49,96
			50.000 kWh			50.000-10.000.000 kWh	*13,31
			50.000 kWh	*13,31		10.000.000 kWh	
			>10.000.000 kWh	*0,53		>10.000.000 kWh	*1,07
AT	EUR			*15,00			*15,00
PL	PLN		20,00	4,71		20,00	4,71
			*3,00	0,71			23,00
PT	EUR			1,00			1,00
RO	RON		2.37	*0,54		4.74	*1,08
SI	EUR			3,05			3,05
SK	EUR	per MWh		1,32			*-
FI	EUR			*7,03			22,53
SE	SEK		*5,00	0,53		**292,00	31,15
UK	GBP		0	0		0	0

HU: Electricity used by households is exempted, see Article 15(1)(h) of Council Directive 2003/96/EC.

- AT: The national tax rate is 0,015 EUR per kWh.
- NL: National rates per kWh. Rates in table per MWh; \* Besides the energy tax rate as mentioned in the table there is a surcharge on this energy tax in order to finance the subsidy scheme on renewable energy since 1/1/2013. The rate of this surcharge will increase. This surcharge is not included in the mentioned rates, but is mentioned in the sheet of national taxes as a parafiscal tax. As of 1/1/2016 there is a zero-rate for locally produced sustainable electricity in the first tax bracket (0-10.000 kWh).
- PL: \*Electricity used in the production of coke and in coal mining and processing of coal in the mining plant. Exemption is applied for electricity used for the purposes of chemical reduction, electrolytic processes, in metallurgical processes and in the mineralogical process.
- RO: The electricity produced from energetic renewable sources is exempted from the payment of excise duties. The regime is applying from 1st of January 2007. (Directive 2003/96/EC – Art. 15(1)(b))
- SK: \* Use for households is exempted.
- FI: \*Industry, data centers and greenhouse cultivation. Electricity used by other consumers in the business sector amount to the same rates as apply to non-business use.
- FI: The rates including the strategic stockpile fee
- SE: \* For taxation of electricity in the manufacturing process in industry as well as agriculture, horticulture, pisciculture and forestry. Electricity used by other consumers in the business sector is taxed at the same rates as apply to non-business use.
- SE: \*\* In northern Sweden the tax rate is reduced to SEK 193,00 (EUR 20,59) per MWh.

...Electricity...

Situation as at 1 January 2016

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		VAT	Excise duty		VAT
		Nat Curr	EUR	%	Nat Curr	EUR	%	Nat Curr	EUR	%
BE	EUR	Exemption	0		Exemption	0			n.a.	
BG	BGN		n.a.		*	*			n.a.	
CZ	CZK	-	-		0	0		0	0	
DK	DKK	n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
DE	EUR		n.a.	-		11,42.	19,00		11,42	19,00
EE	EUR		n.a.			n.a.			n.a.	
EL	EUR		0	13,00		n.a.			n.a.	
ES	EUR		n.a.			n.a.			n.a.	
FR	EUR		n.a.			n.a.			n.a.	
HR	HRK	-	-		-	-		-	-	
IE	EUR		*			*			*	
IT	EUR		n.a.		Exemption			Exemption		
CY	EUR		n.a.			n.a.			n.a.	
LV	EUR	-	-			*0	21,00		*0	21,00
LT	EUR		n.a.			n.a.			n.a.	

- 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.  
 EL: Electricity used in agriculture, is exempted from excise duty  
 IE: \* no reduced rate applies

...Electricity

Situation as at 1 January 2016

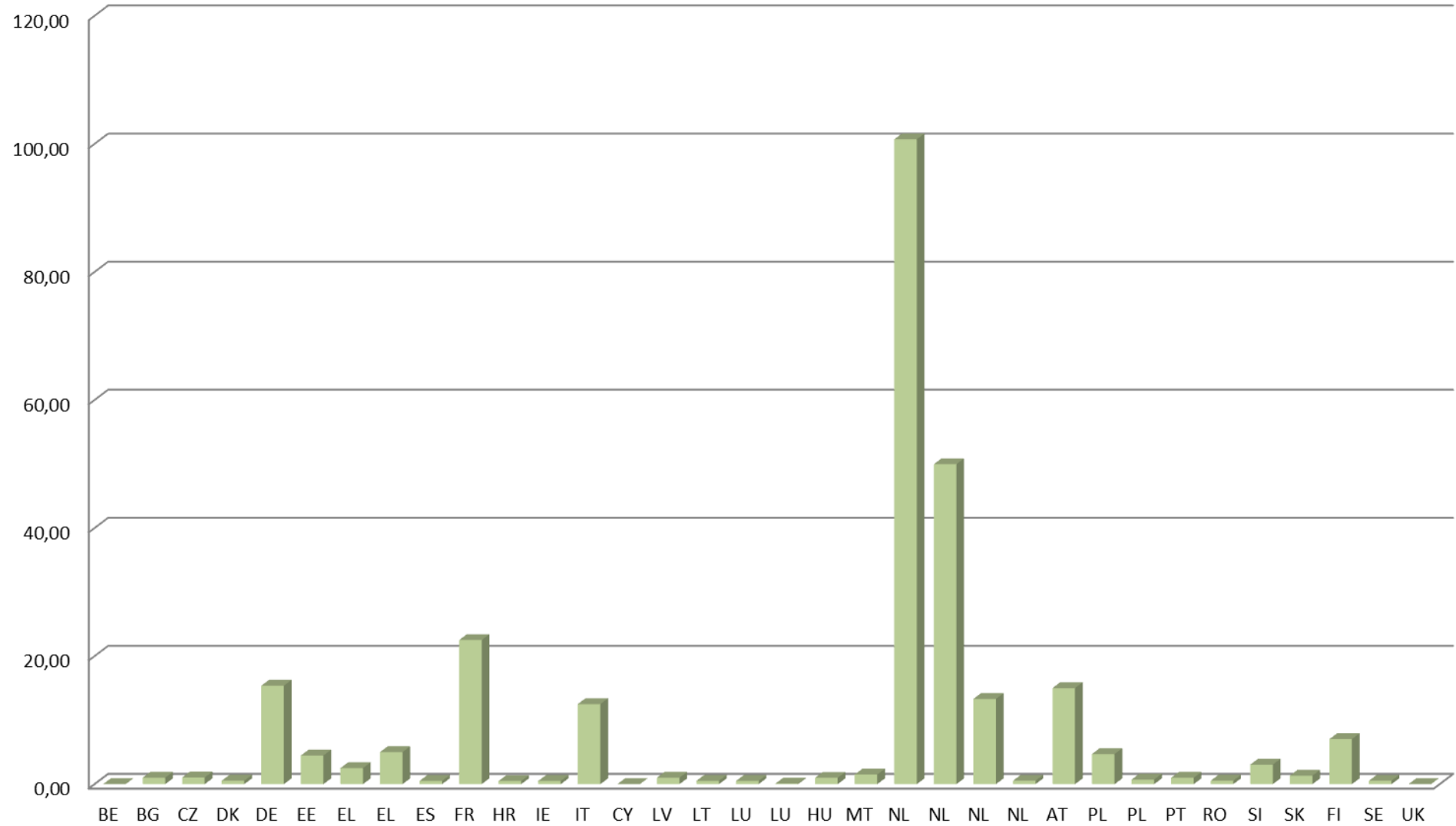
Per MWh		Electricity – reduced rates applied in specific sectors								
		CN 2716								
Reduced tax rates applied according to Directive 2003/96/EC		Special tax rate according to Art. 15(3) agriculture, horticulture, pisciculture, forestry			Reduced rate applied for railways Art. 15(1)(e)			Reduced rate applied for public transport (tram, metro, trolley-bus), Art. 15(1)(e)		
MS	National Currency	Excise duty		VAT	Excise duty		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		n.a.			n.a.			n.a.	
NL	EUR		n.a.			n.a.			n.a.	
AT	EUR		-	-		-	-		-	-
PL	PLN	-	-	-	-	-	-	-	-	-
PT	EUR		n.a.			n.a.			n.a.	
RO	RON	-	-	--	-	-	--	-	-	--
SI	EUR		n.a.			n.a.			n.a.	
SK	EUR		-	-		*_	-		*_	-
FI	EUR		7,03	24,00		0	24,00		0	24,00
SE	SEK	5,00	0,53	25,00	0	0	25,00	0	0	25,00
UK	GBP		n.a.			n.a.			n.a.	

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.

Value in EUR 01/10/2015

# Electricity ("business use")

Situation as at 1 January 2016



Minimum Excise Duty: 0,5 EUR per MWh

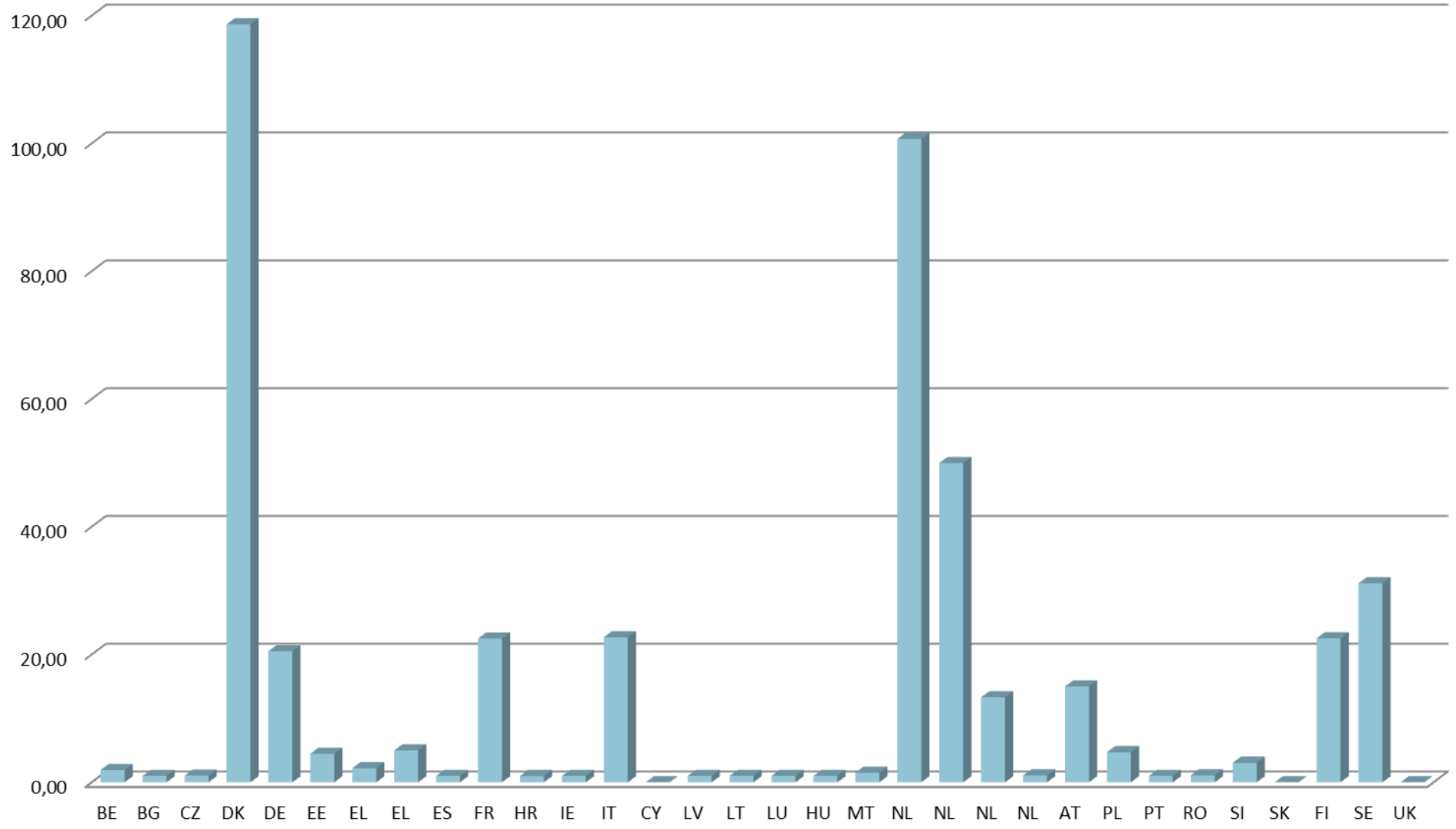
■ Excise Duty Rate



Values in EUR at 01/10/2015

### Electricity ("non-business use")

Situation as at 1 January 2016



Minimum Excise Duty: 1,0 EUR per MWh

■ Excise Duty Rate

## National Tax – Mineral Oil

Situation as at 1 January 2016

Member State	Tax			Description
	Tax type	NatCurr	EUR	
<b>Belgium</b> Parafiscal tax		3,0033 0,6309	per MWh per MWh	Federal contribution on electricity Federal contribution on natural gas
<b>Cyprus</b>		10,7 2,70	per 1000 litres per 1000 kg	Strategic stockpile tax on petrol, gasoil and kerosene. Strategic stockpile tax on heavy fuel oil.
<b>Germany</b> Parafiscal tax		3,56 3,56 3,56	per 1000 kg per 1000 kg per 1000 kg	Oil stockpile charge on petrol and aviation fuel ( <i>product group 1</i> ). Oil stockpile charge on gas oil, light heating oil, petroleum and kerosene ( <i>product group 2</i> ). Oil stockpile charge on heavy fuel oil ( <i>product group 3</i> ).
<b>Netherlands</b> Parafiscal tax		8,00	per 1000 litres/kg	Strategic stockpile tax on petrol, gas oil, and kerosene per 1000 litres and LPG per 1000 kg.
<b>Netherlands</b> Parafiscal tax		0.0113/m3 0.0042/m3 0,0013/m3 0,0009/m3	0-170.000 m3 >170.000-1.000.000 m3 >1.000.000-10.000.000 m3 > 10.000.000 m3	Surcharge on the energy tax of natural gas in order to finance the subsidy scheme on renewable energy
<b>Netherlands</b> Parafiscal tax		0,0113/ m3		Surcharge on the energy tax of natural gas, used for collective heating systems, in order to finance the subsidy scheme on renewable energy
<b>Netherlands</b> Parafiscal tax		0,0018/m3 0,0021/m3 0,0013/m3 0,0009/m3	0-170.000 m3 >170.000-1.000.000 m3 >1.000.000-10.000.000 m3 > 10.000.000 m3	Surcharge on the energy tax of natural gas for horticultural purposes in order to finance the subsidy scheme on renewable energy
<b>Netherlands</b> Parafiscal tax		0,0056/kWh 0,0070/kWh 0,0019/kWh 0,000055/kWh 0,000055/kWh	0-10.000 kWh >10.000-50.000 kWh >50.000-10.000.000 kWh > 10.000.000 kWh (non-business use) > 10.000.000 kWh (business use)	Surcharge on the energy tax of electricity in order to finance the subsidy scheme on renewable energy
<b>Finland</b> Parafiscal tax		6,80 2,80 3,50 2,80 3,50 0,02 0,05 0,13	per 1000 litres per 1000 kg per 1000 litres per 1000 litres per 1000 litres per gigajoule per gigajoule per MWh	Strategic stockpile on petrol Strategic stockpile tax on heavy fuel oil Strategic stockpile tax on gasoil used as propellant and for heating purposes. Strategic stockpile tax on kerosene for heating purposes; used for industrial and commercial purposes. Strategic stockpile tax on kerosene. Strategic stockpile tax on natural gas. Strategic stockpile tax on coal and coke. Strategic stockpile tax on electricity
<b>Sweden</b> Parafiscal tax	<b>SEK</b> (oils) 27,00	2,88	for each 0,1% by weight per 1000 litres.	<u>Sulphur tax:</u> A sulphur tax on all mineral oils, coal, petroleum coke, peat and natural gas. For mineral oils the tax rate is SEK 27 (EUR 2,88) for each 0,1 % by weight of sulphur content

	30,00	3,20	per 1000 kg	Liquid and gaseous fuels with a sulphur content of maximum 0,05 % by weight are exempted from tax. Solid and gaseous fuels.
<b>United Kingdom</b>	<b>GBP</b>			
Climate change levy (CCL)	0,00541	0.006476	Per kWh	CCL on electricity to non domestic users
	0,00188	0.002253	Per kWh	CCL on natural gas to non domestic users
	0,00066	0.000791	Per kWh	CCL on natural gas to non domestic users when burned in NI
	0,01476	0.017687	Per kg	CCL on solid fuel (1) to non domestic users
	0,01210	0.014500	Per kg	CCL on LPG to non domestic users
<b>Latvia*</b>		15,67	per 1000 kg	Oil stockpile charge on petrol and aviation fuel (product group 1).
		15,67	per 1000 kg	Oil stockpile charge on liquefied petroleum gas (product group 1).
		15,67	per 1000 kg	Oil stockpile charge on gas oil, jet fuel and kerosene (product group 2).
<b>Slovenija</b>		12,22	per 1000 litres	Strategic stockpile on petrol
		11,66	per 1000 litres	Strategic stockpile on gasoil used as propellant and for heating purposes
		7,00	per 1000 litres	Surcharge on energy end-use efficiency on petrol
		6,00	per 1000 litres	Surcharge on energy end-use efficiency on gasoil used as propellant
		30,00	per 1000 litres	Surcharge on energy end-use efficiency on gasoil used for heating purposes
		0,8	per MWh	Surcharge on energy end-use efficiency on electricity
		0,0075	per Sm3	Surcharge on energy end-use efficiency on natural gas
		10,23	per 1000 kg	Surcharge on energy end-use efficiency on LPG
		0,65	per MWh	Surcharge on energy end-use efficiency on long distance heating
		75,7	per 1000 kg	Surcharge on energy end-use efficiency on heavy fuel
		9,11	per 1000 litres	Surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration on petrol
		9,90	per 1000 litres	Surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration on gasoil used as propellant
		9,90	per 1000 litres	Surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration on gasoil used for heating purposes
		0,00938	per Sm3	Surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration on natural gas
		12,67	per 1000 kg	Surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration on LPG
		9,11	per 1000 kg	Surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration on heavy fuel
		9,13	per 1000 litres	Surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration on kerosene
		0,99045	per MWh	Surcharge for the promotion of electricity generation from renewable energy sources and high-efficiency cogeneration on long distance heating
<b>Romania</b>	LEU	-	-	VAT rate of 20% from 1 <sup>st</sup> January 2016 for all energy products.
<b>Ireland</b>				
Parafiscal Tax		20,00	per 1000 litres	Strategic stockpile on mineral oil
		20,00	per 1000 litres	Biofuels Obligation Scheme: A Biofuel Levy is payable on the sales of all Biofuels placed on the market to ensure that 6.383% (by volume) is produced from renewable sources

LV; \*Oil stockpile charge entered into force from August 2014

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

## LIST OF MEMBER STATE CONTACT POINTS FOR EXCISE DUTY TABLES

STATE	ADMINISTRATION	CONTACT	TELEPHONE N°	FAX N°	E-MAIL
BE	Algemene Administratie der douane en Accijnzen,  Dienst Operationele Expertise en Ondersteuning, Expertise Wet- en Regelgeving, Dienst Accijnswetgeving	Dienst Operationele Expertise en Ondersteuning, Expertise  Wet- en Regelgeving, Dienst Accijnswetgeving		+32.2.579.51.29	<a href="mailto:da.oco.da.ca@minfin.fed.be">da.oco.da.ca@minfin.fed.be</a>
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DE	<a href="#">Bundesministerium der Finanzen</a>  <a href="#">Referat III B 3 / III B 4</a>	<a href="#">Ms Kerstin Thaler (Energy)</a>  <a href="#">Mr. Rainer Holz (Tobacco, alcohol)</a>	<a href="#">+49 3018 682 1749</a>  <a href="#">+49 3018 682 3943</a>	<a href="#">+49 3018 682 3497</a>  <a href="#">+49 3018 682 3497</a>	<a href="mailto:Kerstin.Thaler@bmf.bund.de">Kerstin.Thaler@bmf.bund.de</a>  <a href="mailto:rainer.holz@bmf.bund.de">rainer.holz@bmf.bund.de</a>
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EL	Ministry of Finance  Directorate General of Customs and Excise  Excise Duties & VAT Direction	Mrs Katerina MYRISIDOU (Alcohol)  Mr Kiriakos KORAKIS (Energy)  Mrs Katerina PANAGI (Tobacco)	+30.210.6987416  +30.210.6987421  +30.210.69 87 428	+30.210.69 87 424  +30.210.69 87 408	<a href="mailto:finexcis@otenet.gr">finexcis@otenet.gr</a>
ES	Ministerio de Hacienda y Administraciones Públicas.  Dirección General de Tributos.  Subdirección General de Impuestos Especiales y Tributos sobre el Comercio Exterior	Ministerio de Hacienda y Administraciones Públicas.  Dirección General de Tributos.  Subdirección General de Impuestos Especiales y Tributos sobre el Comercio Exterior	+34 91 595.82.45	+34.91 595.85.58	<a href="mailto:especiales.tce@tributos.minhap.es">especiales.tce@tributos.minhap.es</a>

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IT	Agenzia delle Dogane e dei Monopoli	<a href="http://www.agenziadoganemonopoli.gov.it">www.agenziadoganemonopoli.gov.it</a> (Alcohol, Energy) “Telematic office for public relations” Mrs. Concetta DI PIETRO (Tobacco)	+39 06 5857.2828		only tobacco: <a href="mailto:concettaannadipietro@aams.it">concettaannadipietro@aams.it</a>
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LT	Ministry of Finance of Lithuania	Mr. Žygintas GREKAS	+ 370 5 2199307	+370 5 2390102	<a href="mailto:Zygintas.Grekas@finmin.lt">Zygintas.Grekas@finmin.lt</a>

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