



The Brewers of Europe

EXCISE DUTY RATES FOR BEER IN EUROPE

Rates as at:
1 October 2012

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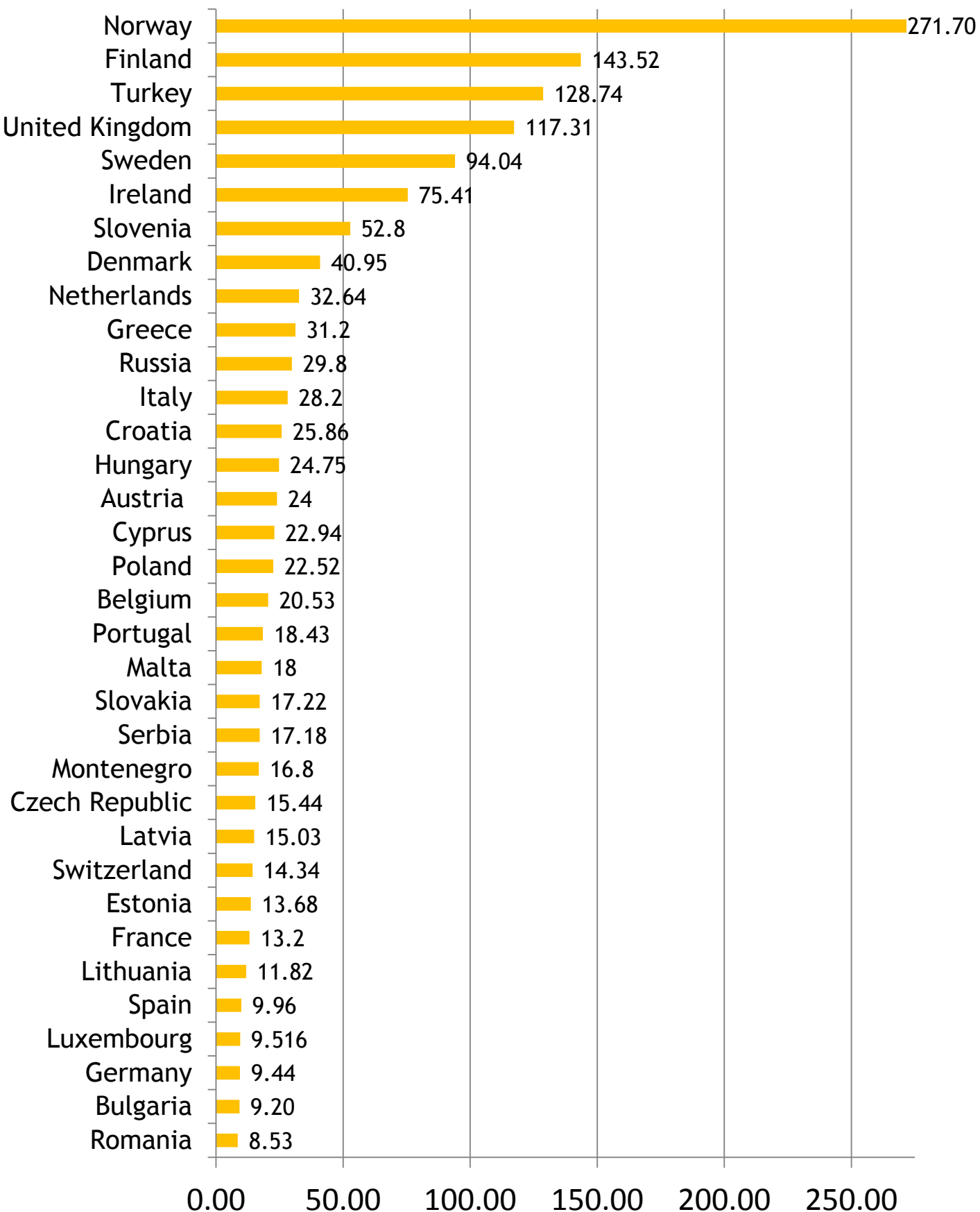
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Excise duties for beer in Europe

12° Plato or 4,8% Abv, in Euro per hectolitre

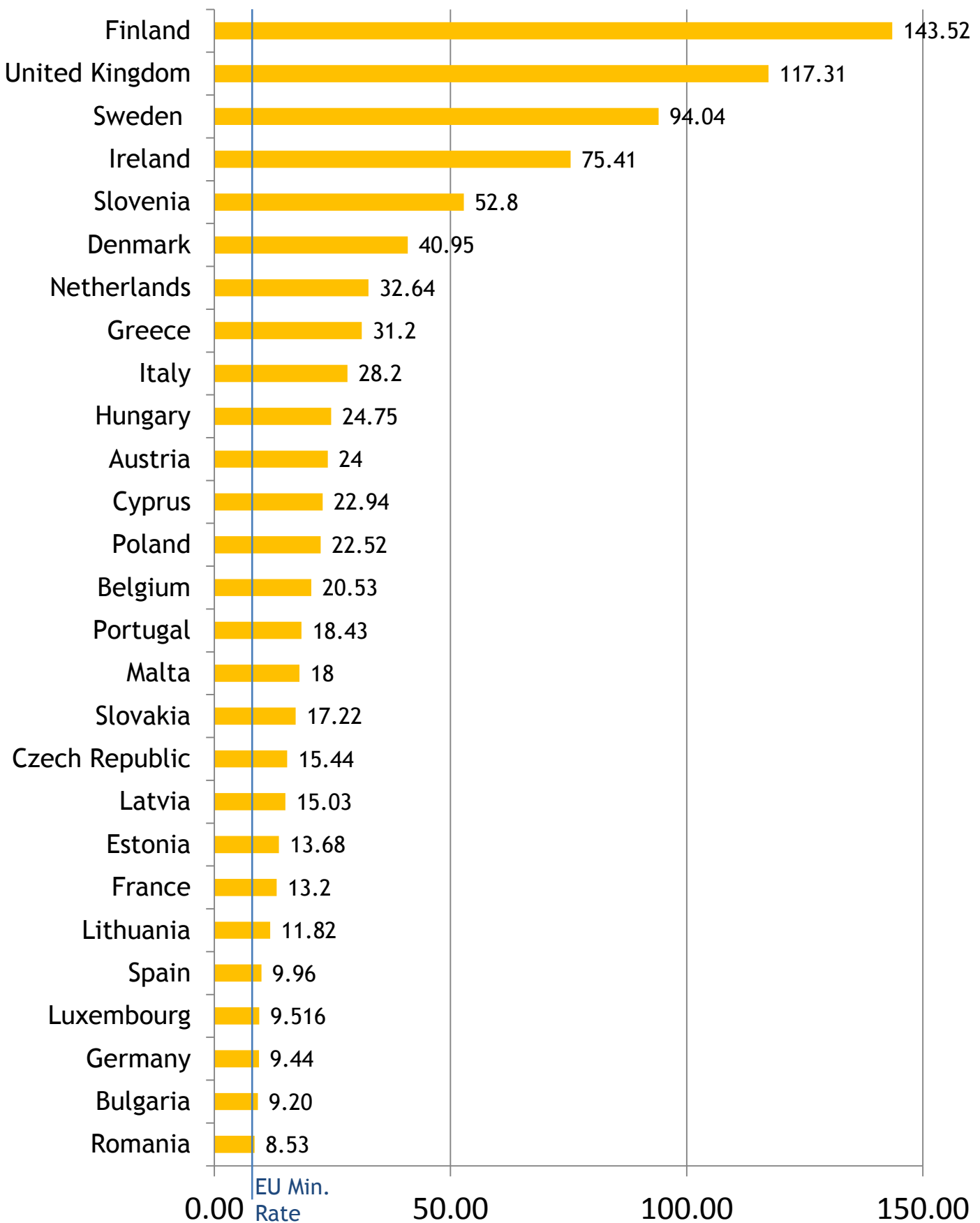
1 10 2012



Excise duties for beer in the European Union

12° Plato or 4,8% Abv, in Euro per hectolitre

1 10 2012



COUNTRY	CATEGORIES	EXCISE DUTY RATE		DUTY BASIS
		Euro	Local currency	

AUSTRIA

1 - 12 500 hl	1.20	EUR	°Plato / hl
12 501 - 25 000 hl	1.40	EUR	°Plato / hl
25 001 - 37 500 hl	1.60	EUR	°Plato / hl
37 501 - 50 000 hl	1.80	EUR	°Plato / hl
> 50 000 hl	2.00	EUR	°Plato / hl

BELGIUM

Standard rate	1.7105	EUR	°Plato / hl
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Adapted rates

<1 °Plato	None		
1-3 °Plato	3.42	EUR	/ hl
3-5 °Plato	6.84	EUR	/ hl
5-7 °Plato	10.26	EUR	/ hl
7-9 °Plato	13.68	EUR	/ hl
9-11 °Plato	17.10	EUR	/ hl
11-13 °Plato	20.53	EUR	/ hl
13-15 °Plato	23.94	EUR	/ hl
15-17 °Plato	27.37	EUR	/ hl
17-19 °Plato	30.79	EUR	/ hl
19-21 °Plato	34.21	EUR	/ hl

Reduced rates for breweries with a production below 200 000 hl / year

< 12 500 hl	1.4873	EUR	/ hl
12 501 - 25 000 hl	1.5369	EUR	/ hl
25 001 - 50 000 hl	1.5865	EUR	/ hl
50 001 - 75 000 hl	1.6361	EUR	/ hl
75 001 - 200 000 hl	1.6857	EUR	/ hl

BULGARIA

	0.767	1.50 BGN	°Plato / hl
< 200 000 hl / year	0.383	0.75 BGN	°Plato / hl

CROATIA

< 0,5 % alc.vol.	0	0 HRK	/hl
> 0,5 % alc.vol.	5.387	40 HRK	°alc. / hl

CYPRUS

	4.78	EUR	/ hl
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COUNTRY	CATEGORIES	EXCISE DUTY RATE		DUTY BASIS
		Euro	Local currency	

CZECH REPUBLIC

		1.286	32.00 CZK	° Plato / hl
Reduced rates for breweries with a production below 200 000 hl / year				
< 10 000 hl		0.638	16.00 CZK	° Plato / hl
10 001 - 50 000 hl		0.766	19.20 CZK	° Plato / hl
50 001 - 100 000 hl		0.893	22.40 CZK	° Plato / hl
100 001 - 150 000 hl		1.021	25.60 CZK	° Plato / hl
150 001 - 200 000 hl		1.148	28.80 CZK	° Plato / hl

DENMARK

< 2,8 % Alc. Vol per ° Alc.		8.531	None 63.60 DKK	/ hl / 100%Alc.
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Special reduced rates apply to breweries producing < 3700 hl; <20 000 hl and < 200 000 hl

ESTONIA

		5.70	EUR	° alc. / hl
< 3 000 hl		2.85	EUR	° alc. / hl

FINLAND

0,5 - 2,8 % alc.vol.		2.70	EUR	° alc. / hl
> 2,8 % alc.vol.		29.90	EUR	° alc. / hl
< 2 000 hl		14.95	EUR	° alc. / hl
2 001 - 30 000 hl		20.93	EUR	° alc. / hl
30 001 - 55 000 hl		23.92	EUR	° alc. / hl
55 001 - 100 000 hl		26.91	EUR	° alc. / hl

FRANCE

< 0,5 % alc.vol.	*	0.54	EUR	
0,5-2,8 % alc.vol.		1.38	EUR	° alc. / hl
> 2,8 % alc.vol.		2.75	EUR	° alc. / hl

Reduced rates

< 10 000 hl / year		1.38	EUR	° alc. / hl
10 001 - 50 000 hl / year		1.64	EUR	° alc. / hl
50 001 - 200 000 hl / year		2.07	EUR	° alc. / hl

Additional levy for beverages above 18° alc. applicable to breweries

< 10 000 hl / year		0.55	EUR	
10 001 - 50 000 hl / year		0.66	EUR	
50 001 - 200 000 hl / year		0.83	EUR	
> 200 000 hl / year		1.01	EUR	

*tax applicable to soft drinks

COUNTRY	CATEGORIES	EXCISE DUTY RATE		DUTY BASIS
		Euro	Local currency	
GERMANY				
	< 0,5 % alc.vol.	None		
	> 0,5 % alc.vol.	0.787	EUR	°Plato / hl
	<i>For independent breweries with an annual production of less than 200.000 hl, the excise rate is reduced in equal steps of 1.000 hl from the 100 % rate :</i>			
	to 84 % at 40 000 hl / year	0.6610	EUR	°Plato / hl
	to 78,4 % at 20 000 hl / year	0.6170	EUR	°Plato / hl
	to 67,2 % at 10 000 hl / year	0.5289	EUR	°Plato / hl
	to 56 % at 5 000 hl / year	0.4554	EUR	°Plato / hl
GREECE				
		2.60	EUR	°Plato / hl
	< 200 000 hl / year	1.30	EUR	°Plato / hl
HUNGARY				
		5.156	1470 HUF	°alc. / hl
	< 8 000 hl / year	2.578	735 HUF	°alc. / hl
ICELAND				
	>2,25%	nc	8.69 ISK	°alc. / hl
IRELAND				
	< 1,2 % alc.vol.	None	EUR	
	0,5-2,8 % alc.vol.	7.85	EUR	°alc. / hl
	> 2,8 % alc.vol.	15.71	EUR	°alc. / hl
	50 % reduction for breweries producing less than 20.000 hl / year			
ITALY				
	< 0,5 % alc.vol.	None	EUR	
	> 0,5 % alc.vol.	2.35	EUR	°Plato / hl
LATVIA				
		3.13	2.18 LVL	°alc. / hl
	< 10 000 hl / year	1.57	1.09 LVL	°alc. / hl
LITHUANIA				
		2.46	8.50 LTL	°alc. / hl
	< 200 000 hl / year	2.46	8.50 LTL	°alc. / hl

COUNTRY	CATEGORIES	EXCISE DUTY RATE		DUTY BASIS
		Euro	Local currency	

LUXEMBOURG

< 0,5 % alc.vol.	None		
< 50.000 hl	0.3960	EUR	° Plato / hl
50.000 hl - 200.000 hl	0.4460	EUR	° Plato / hl
> 200.000 hl	0.7930	EUR	° Plato / hl

MALTA

	1.50	EUR	° Plato / hl
< 200.000 hl	0.75	EUR	° Plato / hl

MONTENEGRO

	3.50	EUR	° alc. / hl
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NETHERLANDS

< 7 ° Plato	5.50	EUR	/ hl
7 - 11 ° Plato	24.49	EUR	/ hl
11-15 ° Plato	32.64	EUR	/ hl
> 15 ° Plato	40.82	EUR	/ hl

For independant breweries with an annual production of less than 200 000 hl, the excise rate is reduced as follows:

< 7 ° Plato	5.50	EUR	/ hl
7 - 11 ° Plato	22.65	EUR	/ hl
11-15 ° Plato	30.19	EUR	/ hl
> 15 ° Plato	37.76	EUR	/ hl

NORWAY

< 0,7 % alc.vol.	0	0 NOK	/hl
0,7-2,7 % alc.vol.	38.77	300 NOK	/hl
2,7-3,7 % alc.vol.	146.16	1131 NOK	/hl
3,7-4,7 % alc.vol.	253.17	1959 NOK	/hl
4,7-22 % alc.vol.	56.60	438 NOK	° alc. / hl

POLAND

	PLN / hl / ° Plato	1.88	7.79 PLN	° Plato / hl
Reduced rates	<200 000 hl/year			
	< 20.000 hl	7.23	30 PLN	less per hl
	up to 70.000 hl	3.61	15 PLN	less per hl
	up to 150.000 hl	2.89	12 PLN	less per hl
	up to 200.000 hl	2.17	9 PLN	less per hl

COUNTRY	CATEGORIES	EXCISE DUTY RATE		DUTY BASIS
		Euro	Local currency	
PORTUGAL				
	≤ 0,5 % alc.vol.	None		
	0,5-1,2 % alc.vol.	7.36	EUR	/ hl
	More than 1,2%:			
	< 8° Plato	9.22	EUR	/ hl
	8°-11° Plato	14.72	EUR	/ hl
	11°-13° Plato	18.43	EUR	/ hl
	13°-15° Plato	22.10	EUR	/ hl
	> 15° Plato	25.85	EUR	/ hl
	Reduction of 50 % for breweries with a production of less than 200 000 hl			
ROMANIA				
		0.711	3.22 RON	°Plato / hl
	< 200 000 hl	0.409	1.85 RON	°Plato / hl
RUSSIA				
	0,5-8,6 % alc.vol.	nc	1200 RUB	/ hl
	> 8,6 % alc.vol.	nc	2100 RUB	/ hl
SERBIA				
		17.181	1976 RSD	/ hl
SLOVAKIA				
		3.587	EUR	°alc. / hl
	< 200 000 hl	2.652	EUR	°alc. / hl
SLOVENIA				
		11	EUR	°alc. / hl
SPAIN				
	< 1,2 % abv.	0	EUR	/ hl
	1,2 - 2,8 % abv.	2.75	EUR	/ hl
	2,8 % abv. - 11° Plato	7.48	EUR	/ hl
	11 - 15° Plato	9.96	EUR	/ hl
	15 - 19° Plato	13.56	EUR	/ hl
	> 19° Plato	0.91	EUR	°Plato / hl
SWEDEN				
	> 2,8 % alc.vol.	166	SEK	°alc. / hl

COUNTRY	CATEGORIES	EXCISE DUTY RATE		DUTY BASIS
		Euro	Local currency	

SWITZERLAND

< 0,5 % alc.vol	0	0 CHF	/hl
< 10° Plato	1.99	16.88 CHF	/hl
10,1° -14° Plato	2.99	25.32 CHF	/hl
> 14,1° Plato	3.98	33.76 CHF	/hl

TURKEY

26.82	62 TRY	°alc. / hl
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UNITED KINGDOM

0,5 - 1,2 % alc.vol.		None	
1,2 - 2,8 % alc.vol.	12.22	9.755 GBP	°alc. / hl
"standard beer duty" 2,8 - 7,5 % alc.vol.	24.44	19.510 GBP	°alc. / hl
"high strength duty" > 7,5 % alc.vol.	30.55	24.388 GBP	°alc. / hl

*the figure represents the 25% additional duty applicable to beers above 7,5° alc.

50% reduction for breweries producing less than 5000 hl/year
 Reduced rates for production between 5000 hl and 30000 hl/year
 Reduced rates for production between 30000 hl and 60000 hl/year

**Minimum rates for beer in the European Union
 (Art. 6 of Directive 92/84 EEC)**

0,748 Euro / hl / °Plato of finished product
 1,87 Euro / hl / °Alcohol of finished product

Glossary

Excise Duty

Indirect tax imposed on certain categories of goods

Hectoliter (hl)

A metric unit of volume or capacity equal to 100 liters

Degree Plato

A unit measuring sugar content, especially of the wort, from which beer is made

Alcohol by volume

Indication of alcoholic strength expressed as a percentage included in a beverage

For tax purposes often it is assumed the following conversion:

1 °Plato \approx 0,4 % Alcohol

Sources

The sources of information on the duty rates are:

- National brewers' associations
- Brewing companies
- Other associations
- European Commission excise duty tables
- National fiscal authorities websites

Currency exchange rates

<i>Country</i>	<i>Euro</i>	<i>Local Currency</i>
Bulgaria	1 Euro =	1,9558 BGN
Croatia	1 Euro =	7,4255 HRK
Czech Republic	1 Euro =	25,080 CZK
Denmark	1 Euro =	7,4554 DKK
Hungary	1 Euro =	285,13 HUF
Latvia	1 Euro =	0,6962 LVL
Lithuania	1 Euro =	3,4528 LTL
Norway	1 Euro =	7,3780 NOK
Poland	1 Euro =	4,1057 PLN
Romania	1 Euro =	4,5223 RON
Russia	1 Euro =	40,2230 RUB
Serbia	1 Euro =	115,01 RSD
Sweden	1 Euro =	8,4731 SEK
Switzerland	1 Euro =	1,2095 CHF
Turkey	1 Euro =	2,3117 TRY
United Kingdom	1 Euro =	0,79830 GBP

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