

Excise duties in the EU- July 2023

Fermented beverages other than wine and beer

Country	Excise Duty (in Euros/hl)			VAT
Austria	0			20%
Belgium	Still 74.9086	Sparkling 256.3223	23.9119 (<8.5%)	21%
Bulgaria	0			20%
Croatia	0			25%
Cyprus	0			19%
Czechia	Sparkling 95.4051			21%
Denmark	Still 151.4133 (>6 - <15%)	Sparkling 196.4607 (<6 - <15%)		25%
	Still 69.6555 (>1.2 - <6%)	Sparkling 114.703 (>1.2 - <6%)		
Estonia	147.82	63.35 (if ethanol is up to 6% vol)		20%
Finland	421 (>8%)	287 (>5.5 - ≤8%)		24%
	198 (>2.8 - ≤5.5%)	36 (>1.2 - ≤2.8%)		
France	3.98 (>8.5%)	1.39 (>1.2 - ≤8.5%)		20%
Germany	Sparkling 136	Sparkling 51 (<6%)		19%
Greece	20			24%
Hungary	Still 25.6555	Sparkling 42.6023	Still blend of >50% wine and mineral water 0.00	27%
Ireland	Still Cider & Perry 309.84 (>8.5%)	Sparkling Cider & Perry 619.7 (>8.5%)		23%
	Other Still Beverages 424.84 (>5.5%)	Other Spa. Beverages 849.68 (>5.5%)		
	Still/Spa. Cider & Perry 218.44 (>6 - <8.5%)	Still/Spa. Cider & Perry 94.46 (>2.8 - <6%)		
	Still/Spa. Cider & Perry 47.23 (<2.8%)	Other Still/Spa Beverages 141.57 (<5.5%)		
Italy	0			22%
Latvia	111*	64* (≤6%)		21%
Lithuania	199 (>8.5%) (219 from 2024)	93 (≤8.5%) (109 from 2024)		21%
Luxembourg	0			16%
Malta	2			18%
Netherlands	88.30 (>8.5%) (95.69 from 2024)	44.24 (≤8.5%) (47.95 from 2024)		21%
Poland	20.0745 (Cider & Perry - <5%)	41.5977* Other fermented beverages		23%
Portugal	10.96 (>8.5%)	5.48 (≤8.5%)		23%
Romania	Still 102.0776*	Sparkling 12.189*	0 (Cider, Perry & Mead)	19%
Slovakia	Sparkling 79.65	Sparkling 54.16 (≤8.5%)		20%
Slovenia	0			22%
Spain	0			21%
Sweden	252.7979 (>8.5%)	180.4254 (>7 - <8.5%)	131.1349 (>4.5 - <7%)	25%
	88.7413 (>2.25 - <4.5%)	0 (<2.25%)		

* Small (and medium) producers:

* Latvia - 55.5 (>6%) excise duty for independent medium wineries and small alcoholic beverage breweries

* Latvia - 32 (≤6%) excise duty for independent medium wineries and small alcoholic beverage breweries

* Poland - 20.7988 excise duty for other fermented beverages made by independent small producers

* Romania - 51.0378 reduced excise duty rate (50% from standard rate) for still fermented beverages made by independent small producers (yearly production ≤ 1000 hl)

* Romania - 6.0955 reduced excise duty rate (50% from standard rate) for sparkling fermented beverages made by independent small producers (yearly production ≤ 1000 hl)