

Excise duties in the EU – July 2023

Intermediate products

Country	Excise Duty (in Euros/hl)			VAT
Austria	80			20%
Belgium	Still 157.7792 (>15%)	Still 118.5944 (≤15%)	Sparkling 256.0948	21%
Bulgaria	46.017			20%
Croatia	105.7781 (≥15)	66.36 (<15%)		25%
Cyprus	45			19%
Czechia	95.4051			21%
Denmark	Still 202.7808 (>15 - ≤22%)	Still 151.4133 (>6 - ≤15%)	Still 69.6555 (>1.2 - ≤6%)	25%
	Spa. 247.8283 (>15 - ≤22%)	Spa. 196.4607 (>6 - ≤15%)	Spa. 114.703 (>1.2 - ≤6%)	
Estonia	289.33			20%
Finland	771 (>15%)	501 (≤15%)		24%
France	198.91	49.73 (VDN – VAOP)		20%
Germany	153 (>15%)	Still 102 (≤15%)	Sparkling 136 (≤15%)	19%
Greece	102	51 (VDN)		24%
Hungary	66.1394			27%
Ireland	Still 616.45 (>15%)	Still 424.84 (≤15%)	Sparkling 849.68	23%
Italy	88.67			22%
Latvia	185* (>15 - ≤22%)	111* (≤15%)		21%
Lithuania	308 (>15%) (333 from 2024)	216 (≤15%) (234 from 2024)		21%
Luxembourg	66.9313 (>15%)	47.0998 (≤15%)		16%
Malta	152			18%
Netherlands	149.30 (>15%) (161,80 from 2024)	105.98 (≤15%) (114,85 from 2024)		21%
Poland	83.6093*			23%
Portugal	79.93	39.965 + 22% VAT (Liqueur wine from Madeira)		23/22%
Romania	102.0776			19%
Slovakia	84.24			20%
Slovenia	132			22%
Spain	64.13 (≥15%)	38.48 (<15%)		21%
Sweden	529.0455 (>15 - ≤22%)	318.5492 (<15%)		25%

* Small (and medium) producers:

* Latvia – 92.5 (>15 - ≤22%) excise duty for independent medium wineries and small alcoholic beverage breweries

* Latvia – 55,5 (≤15%) excise duty for independent medium wineries and small alcoholic beverage breweries

* Poland – 41.8046 excise duty for intermediate products made by independent small producers