

Excise duties in the EU – July 2023

Sparkling wine

Country	Excise Duty (in Euros/hl)			VAT
Austria	0			20%
Belgium	256.3223 (> 8.5%)	23.9119 (≤8.5%)		21%
Bulgaria	0			20%
Croatia	0			25%
Cyprus	0			19%
Czechia	95.4051			21%
Denmark	247.8283 (>15 - ≤22%)	196.4607 (>6 - ≤15%)	114.703 (>1.2 - ≤6%)	25%
Estonia	147.82 (>6%)	63.35 (≤6%)		20%
Finland	421 (≥8%)	287 (>5.5 - ≤8%)	198 (>2.8 - ≤5.5%) 36 (>1.2 - ≤2.8%)	24%
France	9.85			20%
Germany	136	51 (<6%)		19%
Greece	0			24%
Hungary	42.6023			27%
Ireland	849.68 (>5.5%)	141.57 (≤5.5%)		23%
Italy	0			22%
Latvia	111*			21%
Lithuania	199 (>8.5%) (219 from 2024)	93 (≤8.5%) (109 from 2024)		21%
Luxembourg	0			16%
Malta	20.5			18%
Netherlands	88.30 (>8.5%) (95.69 from 2024)	44.24 (≤8.5%) (47.95 from 2024)		21%
Poland	41.5977*			23%
Portugal	0			23%
Romania	12.189*			19%
Slovakia	79.65 (≥8.5%)	54.16 (<8.5%)		20%
Slovenia	0			22%
Spain	0			21%
Sweden	529.0455 (>15 - ≤18%)	252.7979 (>8.5 - ≤15%)	180.4254 (>7 - ≤8.5%)	25%
	131.1349 (>4.5 - ≤7%)	88.7413 (>2.25 - ≤4.5%)	0 (≤2.25%)	

* *Small (and medium) producers:*

* Latvia - 55.5 excise duty for independent medium wineries and small alcoholic beverage breweries

* Poland - 20.7988 excise duty for wine made by independent small wine producers

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