

Excise duties in the EU – July 2023

Still wine

Country	Excise Duty (in Euros/hl)				VAT
Austria	0				20%
Belgium	74.9086 (>8.5%)		23.9119 (≤8.5%)		21%
Bulgaria	0				20%
Croatia	0				25%
Cyprus	0				19%
Czechia	0				21%
Denmark	202.7808 (>15 - ≤22%)	151.4133 (>6 - ≤15%)		69.6555 (>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	3.98				20%
Germany	0				19%
Greece	0				24%
Hungary	0				27%
Ireland	616.45 (>15%)	424.84 (>5.5 - ≤15%)		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		13% VAT (≤15%) (14% from 2024)		16/13%
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				13%
Romania	0				19%
Slovakia	0				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 (>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