



The Brewers of Europe

Excise Duty Rates for beer **2011**

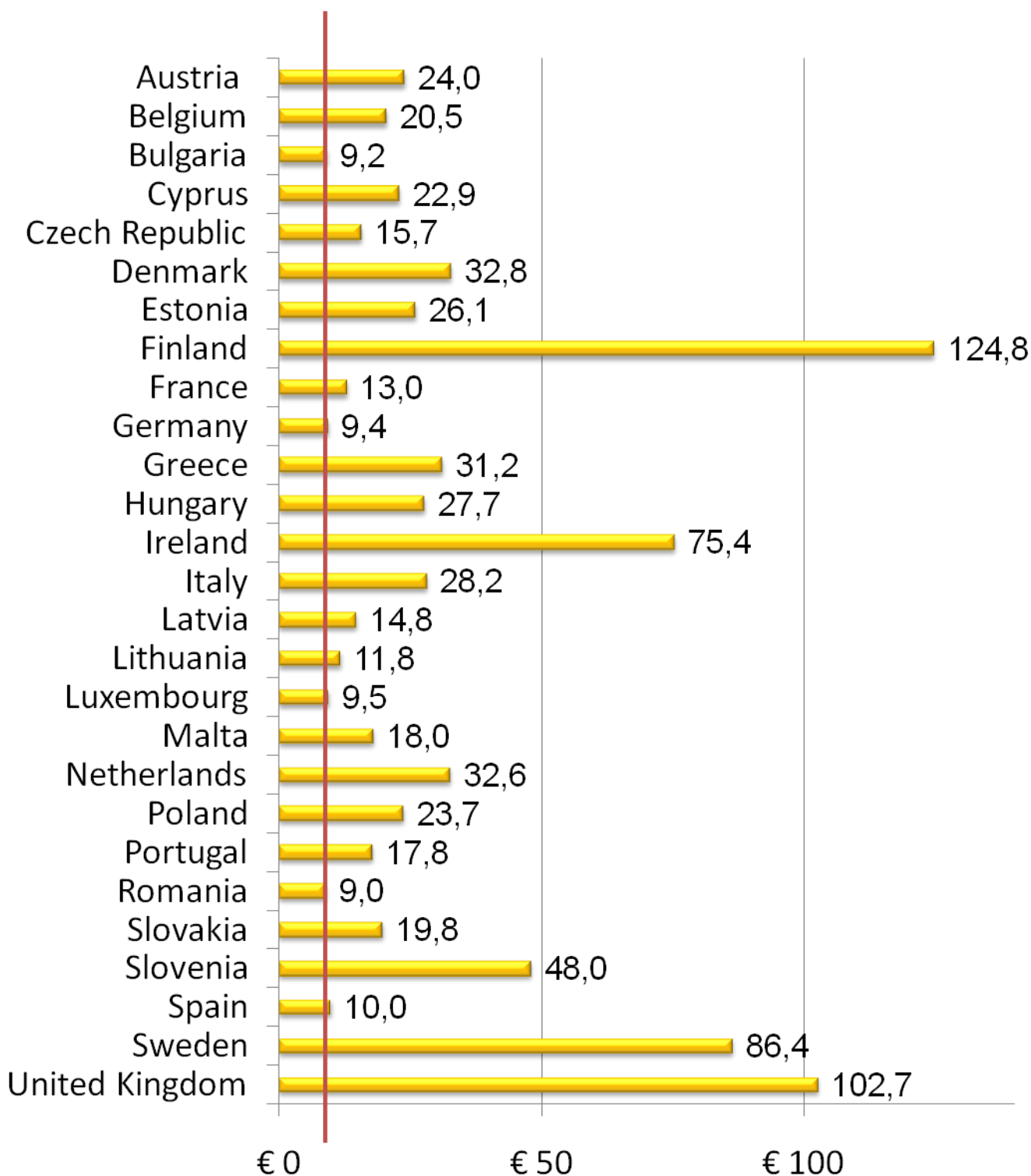
Situation : 1 September 2011

Excise duties for Beer in the European Union (€ / hl)

12° Plato or 4,8% Abv

1 September 2011

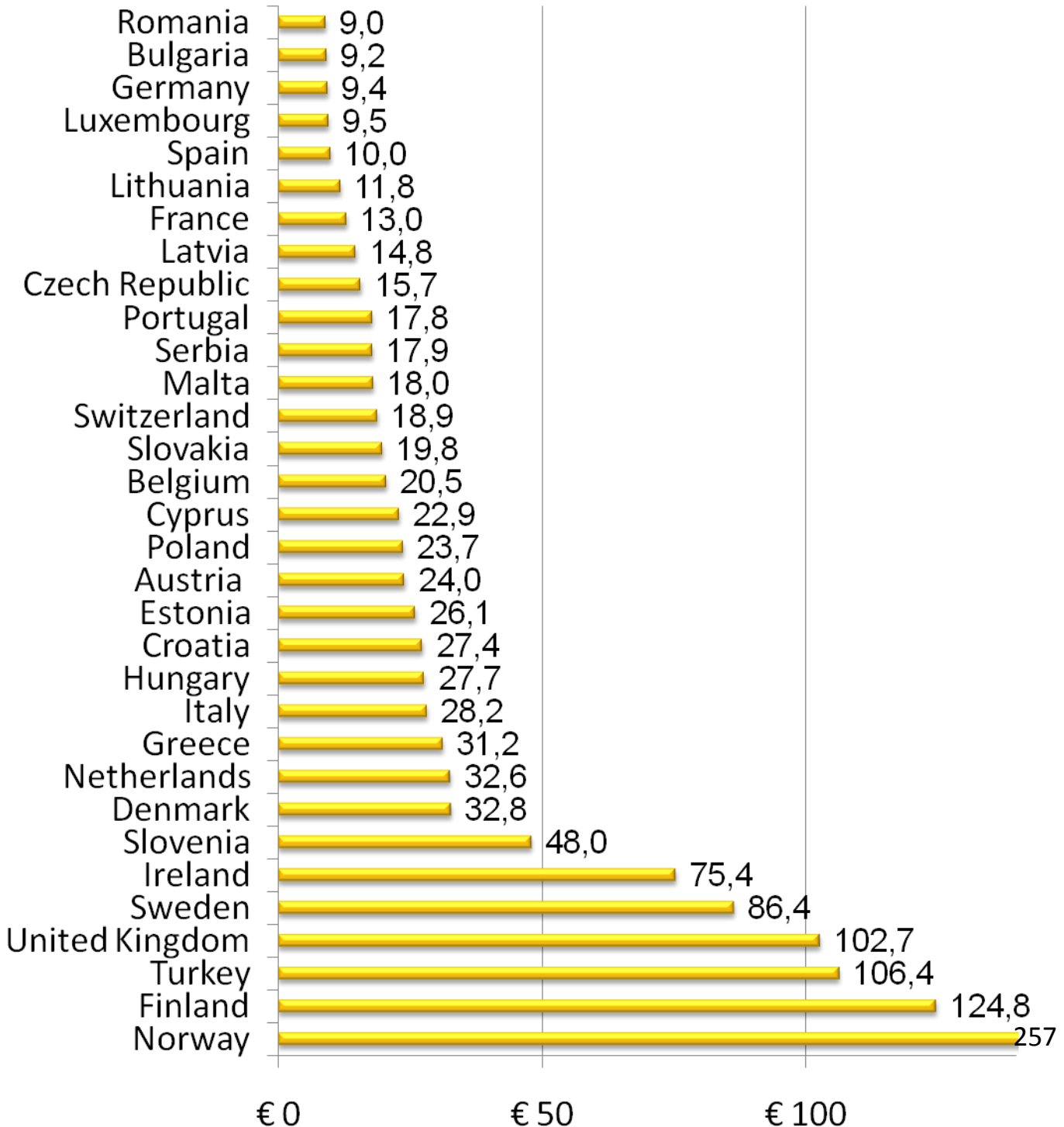
EU Min. Rate



Excise duties for Beer in Europe (€ / hl)

12° Plato or 4,8% Abv

1 September 2011



Changes in excise duty rates for beer 2011

Country	Development		Date of application
Malta	Beer duty increase	+ 100%	1.01.2011
Norway	Beer duty increase	+ 6,9%	1.01.2011
Russia	Beer duty increase	+ 17%	1.01.2011
Estonia	Currency change		1.01.2011
Portugal	Beer duty increase	+ 9,7%	1.01.2011
United Kingdom	Beer duty increase	+ 7,2%	28.03.2011
	Reduced rate for beers <2.8°alc.	-25% of Standard rate	1.10.2011
	Additional rate for beers >7.5°alc.	+25% of Standard rate	1.10.2011

COUNTRY	CATEGORIES	EXCISE DUTY BASIS	LOCAL CURRENCY	EURO
Austria				
	1 - 12 500 hl		1,20 € / hl / °Plato	
	12 501 - 25 000 hl		1,40 € / hl / °Plato	
	25 001 - 37 500 hl		1,60 € / hl / °Plato	
	37 501 - 50 000 hl		1,80 € / hl / °Plato	
	> 50 000 hl		2,00 € / hl / °Plato	
Belgium				
	Standard rate:		1,71 € / °Plato / hl	
	<i>Adapted rates:</i>			
	<1 °Plato / hl	None		
	1-3 °Plato / hl	3,42	€ / hl	
	3-5 °Plato / hl	6,84	€ / hl	
	5-7 °Plato / hl	10,26	€ / hl	
	7-9 °Plato / hl	13,68	€ / hl	
	9-11 °Plato / hl	17,1	€ / hl	
	11-13 °Plato / hl	20,53	€ / hl	
	13-15 °Plato / hl	23,59	€ / hl	
	15-17 °Plato / hl	27,37	€ / hl	
	17-19 °Plato / hl	30,79	€ / hl	
	19-21 °Plato / hl	34,21	€ / hl	
	<i>Reduced rates</i>	<200 000 hl/year		
	< 12 500 hl	1,4873	€ / hl	
	12 501 - 25 000 hl	1,5369	€ / hl	
	25 001 - 50 000 hl	1,5865	€ / hl	
	50 001 - 75 000 hl	1,6361	€ / hl	
	75 001 - 200 000 hl	1,6857	€ / hl	
Bulgaria				
			1,50 BGN / hl / ° Plato	0,77
	< 200 000 hl / year		0,75 BGN / hl / ° Plato	0,38
Croatia				
	< 0,5 % alc.vol.	0	HRK / hl	0,00
	> 0,5 % alc.vol.	40	HRK / hl / °alc	5,48
Cyprus				
			4,78 € / l / 100%alc.	4,78

COUNTRY	CATEGORIES	EXCISE DUTY BASIS	LOCAL CURRENCY	EURO
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Czech Republic

		32,00	CZK / hl / ° Plato	1,31
	<i>Reduced rates</i>		<200 000 hl/year	
	< 10 000 hl	16,00	CZK / hl / ° Plato	0,66
	10 001 - 50 000 hl	19,20	CZK / hl / ° Plato	0,57
	50 001 - 100 000 hl	22,40	CZK / hl / ° Plato	0,66
	100 001 - 150 000 hl	25,60	CZK / hl / ° Plato	0,76
	150 001 - 200 000 hl	28,80	CZK / hl / ° Plato	0,85

Denmark

< 2,8% Alc. Vol	None			
per ° Alc.	50,9	DKK/hl/100%Alc.		6,83

*Special reduced rates apply to breweries producing
< 3700 hl; <20 000 hl and < 200 000 hl*

Estonia

		5,43	€ / hl / ° Alc.	5,43
	< 3 000 hl	2,72	€ / hl / ° Alc.	2,72

Finland

0,5 - 2,8 % alc.vol.	2,7	€ / hl		
> 2,8 % alc.vol.	26	€ / hl / ° Alc.		

<i>Reduced rates</i>		<200 000 hl/year		
< 2 000 hl	13,00	€ / hl / ° Plato		
2 001 - 30 000 hl	18,20	€ / hl / ° Plato		
30 001 - 55 000 hl	20,80	€ / hl / ° Plato		
55 001 - 100 000 hl	23,40	€ / hl / ° Plato		

France

< 0,5 % alc.vol.	0,54	€ / hl*		
0,5-2,8 % alc.vol.	1,36	€ / hl		
> 2,8 % alc.vol.	2,71	€ / hl / ° Alc.		

<i>Reduced rates</i>		<200 000 hl/year		
< 10 000 hl / year	1,36	€ / hl / ° Alc.		
10 000 - 50 000 hl / y	1,62	€ / hl / ° Alc.		
50 000 - 200 000 hl / y	2,04	€ / hl / ° Alc.		

* specific tax applicable on soft drinks

COUNTRY	CATEGORIES	EXCISE DUTY BASIS	LOCAL CURRENCY	EURO
Germany				
	< 0,5 % alc.vol.	None		
	> 0,5 % alc.vol.	0,787	€ / hl / ° Plato	
	<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	€ / hl / ° Plato	
	to 78,4 % at 20 000 hl / year	0,6170	€ / hl / ° Plato	
	to 67,2 % at 10 000 hl / year	0,5289	€ / hl / ° Plato	
	to 56 % at 5 000 hl / year	0,4554	€ / hl / ° Plato	
Greece				
		2,60	€ / hl / ° Plato	
	< 200 000 hl / year	1,30	€ / hl / ° Alc.	
Hungary				
		633	HUF / hl / ° Plato	2,31
Iceland				
	>2,25%	8,69	ISK/ hl / °Alc.	na
Ireland				
		15,71	€ / hl / °Alc.	
	1,2-2,8 ° alc.	7,85		
	<i>50 % reduction for breweries producing less than 20.000 hl / year</i>			
Italy				
	< 0,5 % alc.vol.	None		
	> 0,5 % alc.vol.	2,35	€ / hl / ° Plato	
Latvia				
		2,18	LVL / hl / ° Alc.	3,07
	< 10 000 hl / year	1,09	LVL / hl / °Alc.	1,54

COUNTRY	CATEGORIES	EXCISE DUTY BASIS		EURO
		LOCAL CURRENCY		
Lithuania				
		8,50	LTL / hl / °Alc.	2,46
	< 10.000 hl	8,50	LTL / hl / °Alc	2,46
Luxembourg				
	< 0,5 % alc.vol.	None		
	< 50.000 hl	0,396	€ / hl / °Plato	
	50.000 hl - 200.000 hl	0,446	€ / hl / °Plato	
	> 200.000 hl	0,793	€ / hl / °Plato	
Malta				
		1,5	EUR / hl / °Plato	1,50
	< 200.000 hl	0,75	EUR / hl / °Plato	0,75
Netherlands				
	< 7 ° Plato	5,50	€ / hl	
	7 - 11 °Plato	24,49	€ / hl	
	11-15 °Plato	32,64	€ / hl	
	> 15 ° Plato	40,82	€ / hl	
	<i>Reduced rates</i>	<i><200 000 hl/year</i>		
	< 7 °Plato	5,09	€ / hl	
	7 - 11 °Plato	22,65	€ / hl	
	11-15 °Plato	30,19	€ / hl	
	> 15 ° Plato	37,76	€ / hl	
Norway				
	< 0,7 % alc.vol.	0	NOK / hl	0,00
	0,7-2,7 % alc.vol.	295	NOK / hl	36,69
	2,7-3,7 % alc.vol.	1113	NOK / hl	138,43
	3,7-4,7 % alc.vol	1928	NOK / hl	239,80
	> 4,7 % alc.vol.	431	NOK / hl / ° Alc.	53,61
Poland				
		7,79	PLN / hl / °Plato	1,98
	<i>Reduced rates</i>	<i><200 000 hl/year</i>		
	< 20.000 hl	30		
	up to 70.000 hl	15	PLN less per hl	
	up to 150.000 hl	12	PLN less per hl	
	up to 200.000 hl	9	PLN less per hl	

COUNTRY	CATEGORIES	EXCISE DUTY BASIS	LOCAL CURRENCY	EURO
Portugal				
	≤ 0,5 % alc.vol.	None		
	0,5-1,2 % alc.vol.	7,11	€ / hl	
	<i>More than 1,2%:</i>			
	< 8° Plato	8,91	€ / hl	
	8°-11° Plato	14,23	€ / hl	
	11°-13° Plato	17,82	€ / hl	
	13°-15° Plato	21,36	€ / hl	
	> 15° Plato	24,99	€ / hl	
	<i>Reduction of 50 % for breweries with a production of less than 200 000 hl</i>			
Romania				
		3,191	ROL / hl / °Plato	0,748
	< 200 000 hl	1,83	ROL / hl / °Plato	0,429
Serbia				
		1847	RSD / Hl	17,88
Slovakia				
		1,65	EUR / hl / °Plato	
	< 200 000 hl	1,22	EUR / hl / °Plato	
Slovenia				
		10	€ / hl / °Alc.	
Spain				
	< 1,2 % abv.	0	€ / hl	
	1,2 - 2,8 % abv.	2,75	€ / hl	
	2,8 % abv. - 11 °Plato	7,48	€ / hl	
	11 - 15 °Plato	9,96	€ / Hl	
	15 - 19 °Plato	13,56	€ / hl	
	> 19 ° Plato	0,91	€ / hl / °Plato	
Sweden				
	> 2,8 % alc.vol.	166	SEK / hl / °Alc.	18,01

COUNTRY	CATEGORIES	EXCISE DUTY BASIS		EURO
		LOCAL CURRENCY		
Switzerland				
	< 0,5 % alc.vol	0	CHF / hl	
	< 10° Plato	16,88	CHF / hl	12,58
	10,1° -14° Plato	25,32	CHF / hl	18,86
	> 14,1° Plato	33,76	CHF / hl	25,15
Turkey				
		44	TRL / hl / °Alc.	22,16
United Kingdom				
	0,5 - 1,2 % alc.vol.	None		
	> 1,2 % alc.vol.	18,57	GBP / hl / ° Alc.	21,40
	<i>50% reduction for breweries producing less than 5000 hl/year</i>			
	<i>Reduced rates for production between 5000 hl and 30000 hl/year</i>			
	<i>Reduced rates for production between 30000 hl and 60000 hl/year</i>			

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

Currency exchange rates

Country	Euro	Local Currency
Bulgaria	1 Euro =	1,9558 BGN
Croatia	1 Euro =	7,3018 HRK
Czech Republic	1 Euro =	24,42 CZK
Denmark	1 Euro =	7,4523 DKK
Hungary	1 Euro =	273,85 HUF
Latvia	1 Euro =	0,7092 LVL
Lithuania	1 Euro =	3,4528 LTL
Norway	1 Euro =	8,04 NOK
Poland	1 Euro =	3,937 PLN
Romania	1 Euro =	4,2655 RON
Serbia	1 Euro =	103,2819 RSD*
Sweden	1 Euro =	9,2183 SEK
Switzerland	1 Euro =	1,3423 CHF
Turkey	1 Euro =	1,9856 TRY
United Kingdom	1 Euro =	0,8676 GBP

European Central Bank, 1 October 2010
 OJ, C 268, Vol. 53, 2 October 2010 p. 2

*different source

Definitions

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



The Brewers of Europe

THE BREWERS OF EUROPE
RUE CAROLY, 23-25
B-1050 BRUSSELS, BELGIUM

TEL +32 2 551 18 10
FAX +32 2 660 94 02

INFO@BREWERSOFEUROPE.ORG
WWW.BREWERSOFEUROPE.ORG