



The Brewers of Europe

EXCISE DUTY RATES FOR BEER IN EUROPE 2012

Rates as at:
1 April 2012

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Changes in excise duty rates for beer 2011/2012

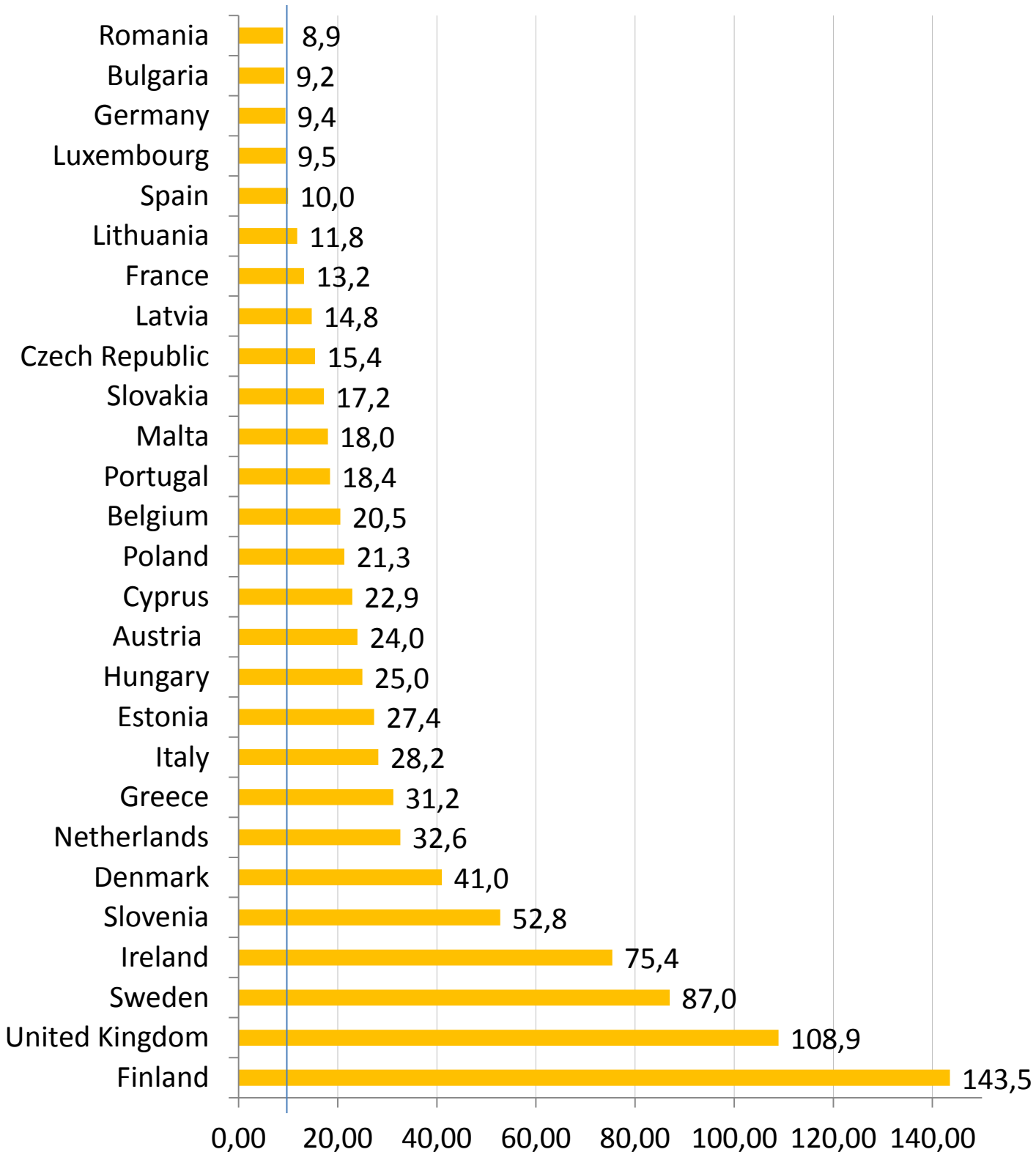
Country	Development	Date of application
France	Inflation adjustment + 1,5%	1.01.2012
Norway	Beer duty increase + 1,7%	1.01.2012
Finland	Beer duty increase + 15%	1.01.2012
Slovakia	Tax base change	1.01.2012
Hungary	Tax base change	1.01.2012
Portugal	Beer duty increase + 5,7%	1.01.2012
Denmark	Beer duty increase + 25%	1.01.2012
Serbia	Beer duty increase + 7%	28.01.2012
Estonia	Beer duty increase + 5%	1.02.2012
United Kingdom	Beer duty increase + 5%	26.03.2012
Slovenia	Beer duty increase + 10%	1.04.2012

Excise duties for beer in the European Union

12° Plato or 4,8% Abv, in Euro per hectolitre

1 April 2012

EU min. rate

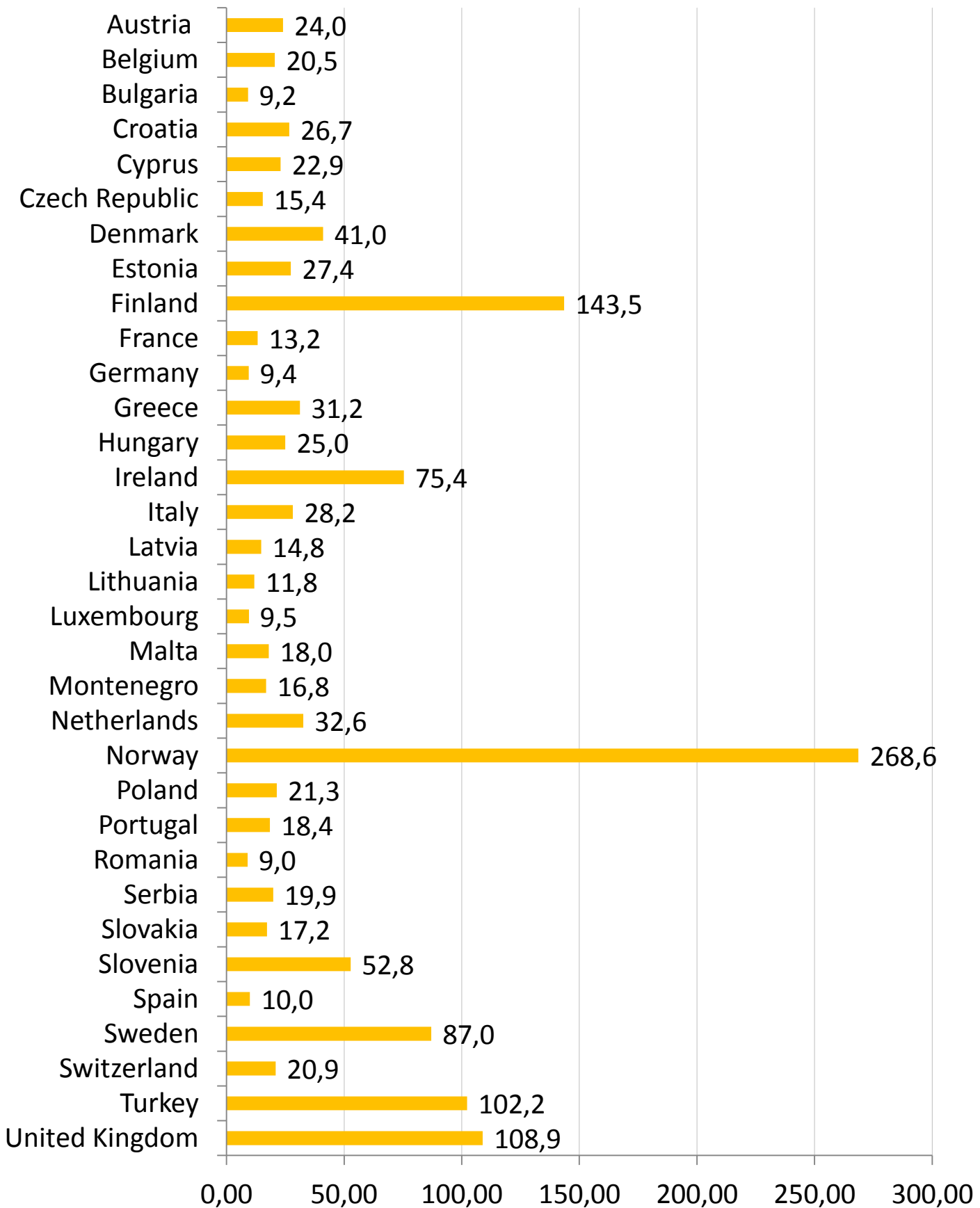


EU Minimum Rate = 0,748 € / hl / °Plato of finished product or 1,87 € / hl / °Alcohol of finished product.

Excise duties for beer in Europe

12° Plato or 4,8% Abv, in Euro per hectolitre

1 April 2012



COUNTRY	CATEGORIES	EXCISE DUTY BASIS	LOCAL CURRENCY	EURO
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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:	1,7105	€/ °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	23,94	€/ 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	5,33

Cyprus

	4,78	€/ hl / ° alc.	4,78
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COUNTRY	EXCISE DUTY BASIS		
	CATEGORIES	LOCAL CURRENCY	EURO

Czech Republic

	32,00	CZK / hl / ° Plato	1,29
<i>Reduced rates</i>	<200 000 hl/year		
< 10 000 hl	16,00	CZK / hl / ° Plato	0,64
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 per ° Alc.	None 63,6	DKK/hl/100%Alc.	8,55
<i>Special reduced rates apply to breweries producing < 3700 hl; <20 000 hl and < 200 000 hl</i>			

Estonia

	5,70	€/ hl / °Alc.	5,70
< 3 000 hl	2,85	€/ hl / ° Alc.	2,85

Finland

0,5 - 2,8 % alc.vol.	2,7	€/ hl	
> 2,8 % alc.vol.	29,9	€/ hl / °Alc.	
<i>Reduced rates</i>	<200 000 hl/year		
< 2 000 hl	14,95	€/ hl / ° Plato	
2 001 - 30 000 hl	20,93	€/ hl / ° Plato	
30 001 - 55 000 hl	23,92	€/ hl / ° Plato	
55 001 - 100 000 hl	26,91	€/ hl / ° Plato	

France

< 0,5 % alc.vol.	0,54	€/ hl* + additional tax 7,16 €**	
0,5-2,8 % alc.vol.	1,38	€/ hl / °Alc.	
> 2,8 % alc.vol.	2,75	€/ hl / °Alc.	
<i>Reduced rates</i>	<200 000 hl/year		
< 10 000 hl / year	1,38	€/ hl / ° Alc.	
10 000 - 50 000 hl / y	1,64	€/ hl / ° Alc.	
50 000 - 200 000 hl / y	2,07	€/ hl / ° Alc.	

* specific tax applicable on soft drinks

** in those cases which apply

An additional levy applies to beers above 18°alc.

COUNTRY	EXCISE DUTY BASIS			EURO
	CATEGORIES	LOCAL CURRENCY		

Germany

< 0,5 % alc.vol.	None		
> 0,5 % alc.vol.	0,787	€ / hl / ° Plato	

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

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 / ° Plato	

Hungary

	1470	HUF / hl / ° Alc.	4,99
< 8 000 hl / year	735	HUF / hl / ° Plato	

Iceland

>2,25%	8,69	ISK/ hl / °Alc.	na
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Ireland

	15,71	€ / hl / °Alc.	
1,2-2,8 ° alc.	7,85	€ / hl	

50 % reduction for breweries producing less than 20.000 hl / year

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
Montenegro				
		3,5	EUR / hl / °Alc.	
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	5,50	€ / 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.	300	NOK / hl	38,33
	2,7-3,7 % alc.vol.	1131	NOK / hl	144,52
	3,7-4,7 % alc.vol	1959	NOK / hl	250,32
	> 4,7 % alc.vol.	438	NOK / hl / ° Alc.	55,97

COUNTRY	CATEGORIES	EXCISE DUTY BASIS	LOCAL CURRENCY	EURO
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Poland

7,79 PLN / hl / °Plato 1,78

Reduced rates	<200 000 hl/year
< 20.000 hl	30 PLN less per hl
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

Portugal

≤ 0,5 % alc.vol. None
 0,5-1,2 % alc.vol. 7,36 € / hl

< 8° Plato 9,22 € / hl
 8°-11° Plato 14,72 € / hl
 11°-13° Plato 18,43 € / hl
 13°-15° Plato 22,10 € / hl
 > 15° Plato 25,85 € / hl

Reduction of 50 % for breweries with a production of less than 200 000 hl

Romania

3,216 ROL / hl / °Plato 0,748

< 200 000 hl 1,85 ROL / hl / °Plato 0,430

Serbia

1976 RSD / hl 19,86

Slovakia

3,587 € / hl / °Alc.

< 200 000 hl 2,652 € / hl / °Alc.

Slovenia

11 € / 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

COUNTRY	EXCISE DUTY BASIS			
	CATEGORIES		LOCAL CURRENCY	EURO
Sweden				
	> 2,8 % alc.vol.	166	SEK / hl / °Alc.	18,12
Switzerland				
	< 0,5 % alc.vol	0	CHF / hl	
	< 10° Plato	16,88	CHF / hl	13,90
	10,1° -14° Plato	25,32	CHF / hl	20,86
	> 14,1° Plato	33,76	CHF / hl	27,81
Turkey				
		53	TRL / hl / °Alc.	21,30
United Kingdom				
	0,5 - 1,2 % alc.vol.	None		
"standard beer duty"	1,2 - 2,8 % alc.vol.	9,755	GBP / hl / ° Alc.	11,35
	2,8 - 7,5 % alc.vol.	19,51	GBP / hl / ° Alc.	22,70
	> 7,5 % alc.vol.	24,39	GBP / hl / ° Alc.*	28,37

**the figure represents the 25% additional duty applicable to beers above 7,5°alc.*

*50% reduction for breweries producing less than 5000 hl/year
 Reduced rates for production between 5000 hl and 30000 hl/year
 Reduced rates for production between 30000 hl and 60000 hl/year*

**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

<i>Country</i>	<i>Euro</i>	<i>Local Currency</i>
Bulgaria	1 Euro =	1,9558 BGN
Croatia	1 Euro =	7,5038 HRK
Czech Republic	1 Euro =	24,878 CZK
Denmark	1 Euro =	7,4423 DKK
Hungary	1 Euro =	294,5 HUF
Latvia	1 Euro =	0,7092 LVL
Lithuania	1 Euro =	3,4528 LTL
Norway	1 Euro =	7,826 NOK
Poland	1 Euro =	4,3815 PLN
Romania	1 Euro =	4,3001 RON
Serbia	1 Euro =	99.8465 RSD*
Sweden	1 Euro =	9,1592 SEK
Switzerland	1 Euro =	1,214 CHF
Turkey	1 Euro =	2,4885 TRY
United Kingdom	1 Euro =	0,8596 GBP

European Central Bank, 1 October 2011
 OJ, 2011/C 291 p 1 , vol. 54, 4 October 2011

*different source

Glossary

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

Sources

The sources of information on the duty rates are:

- National brewers' associations
- Brewing companies
- Other associations
- European Commission excise duty tables
- National fiscal authorities websites



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