

General Excise Duties

1. The purpose of this paper is to present for consideration by the TSG options for changes in Budget 2007 in relation to excise duty rates imposed on tobacco, alcohol products and mineral oils. Issues pertaining to VRT are being dealt with in a separate paper.

Receipts from Excise Duties

2. Receipts from general excise duties on these products, on a Revenue Net Receipts basis, totalled €4,242 million in 2005. The table below shows the full 2005 figure by category; the breakdown for the first nine months of 2006 compared to the same period in 2005; and the performance against target so far this year:

	2005 YIELD	2006 RECEIPTS TO END-SEPT €M	€M +/- OVER SAME PERIOD IN 2005	% +/- <u>AGAINST</u> <u>TARGET</u> TO END-SEPT
Motor Fuels and Other Oils	2,048	1,661	63	1.5%
Tobacco Products	1,080	627	2	-1.5%
Alcohol	1,038	766	25	0.8%
Betting Duty	46	45	13	11.7%
Other	30	19	0	-0.3%

Changes in Excise Rates in recent years

3. There have been no increases in Excises in the last two Budgets, because of inflation concerns. Inflation remains high this year, with the latest CPI figure at 4.5% (to August).
4. In Budget 2004, excise duty rates on petrol and diesel were increased by 5 cent per litre. An increase in excise duty of 25 cent per packet of 20 cigarettes was also implemented that year. The excise duty on **beer and wine** has remained unchanged since the Budget of January 1994 while that on **cider and spirits** was increased in Budgets 2002 and 2003 respectively. Unless excises are increased periodically, their value as a percentage of the selling price and their real value declines. This is particularly true for alcohols, where trade price increases happen regularly. As regards **tobacco** however, in contrast to alcohol, excise increases since 1994 have been well in excess of the CPI. In relation to **mineral oils**, the excise content as percentage of price for both auto diesel and petrol are below that of 1994.

Cross Border price and tax differentials across all products

5. Traditionally excise products have been subject to some cross border competition. The Revenue Commissioners carry out a regular cross border comparison of prices for excisable commodities in some of the major outlets in both Dublin and Newry. The table in Annex 1 illustrates key comparisons of prices of certain items, from the most recent survey conducted in September. All prices quoted for items sold in both the State and in Northern Ireland are expressed in euro. The prices quoted are those which would be charged to a resident of the State. From that viewpoint, all alcohols are cheaper in Northern Ireland; for a Northern resident, cigarettes and auto fuels are cheaper in the State.

TOBACCO

6. The current excise duty on cigarettes is €133.39 per 1000 together with an amount equal to 18.32 per cent of the retail price. For example, in the case of a packet of 20 Benson and Hedges cigarettes, the excise content is €3.85, which equates to around 60% of the retail price. When one takes account of VAT, total tax as a percentage of price is 76%. Excise increases were imposed on cigarettes, (with pro rata increases on other tobacco products) over the past number of years, as follows:

Year	Amount of Duty Increase per pack of 20	Change in Consumption over previous year
1995	15 cent	+6.8%
1996	13 cent	-4.0%
1997	9 cent	+2.7%
1998	13 cent	+2.4%
1999	6 cent	+6.9%
2000	63 cent	-0.3%
2001	4 cent	-1.1%
2002	13 cent	+ 3.6%
2003	50 cent	-10.3%
2004	25cent	-15.3%
2005	No change	+3.4%
2006	No change	+2.0% ¹

7. Consumption was relatively stable at approximately 7 billion cigarettes a year from 1999 to 2002, despite the large duty increases in Budget 2000 and Budget 2002. Consumption then fell by 10.3% in 2003 and 15.3% in 2004. However, consumption increased by 3.4% in 2005 and is growing at 2% in 2006. A number of factors appear to have contributed to the estimated increase in the consumption figures from 2005 onwards. These include the suspected high proportion of the growing number of non-nationals who smoke, some drift back to smoking by non-smokers (as the impact of the smoking ban wears off) and strong disposable income leading to a greater spending power by smokers. A growing population, including the increase in immigrants, will also affect the

¹ This 2% increase represents 9 months receipts to end Sept 2006 compared with same period in 2005

longer term trend. These consumption figures need to be qualified, however, as they take no account of consumption of untaxed product, both illegally and legitimately acquired abroad. They are also distorted by sales to non-residents, for which the UK/Ireland price differential gap has provided a strong incentive.

8. The Minister for Health wrote to the Minister for Finance in August on the topic of tobacco excise and stressed the need to increase the costs in real terms of tobacco each year and favoured the option of announcing a multi-annual policy in respect of tobacco excise. The Minister for Health cited the recent increase in consumption and stated that the most effective means of addressing the tobacco problem is through price increases designed to make tobacco less affordable in real terms. In addition, the Minister highlighted that tobacco consumption among young people is particularly price sensitive.
9. The estimated full year yield and the CPI effect of a range of a range of duty increases in a packet of 20 cigarettes are illustrated below.

<u>Increase (VAT inclusive)</u>	<u>Annual Yield</u>	<u>CPI Effect</u>
10 cent	€23.0m	0.07%
25 cent	€57.1m	0.17%
50 cent	€113.4m	0.34%

10. In conclusion, it should be noted that the incentive for individuals to purchase cigarettes (and indeed alcohol) duty-paid when abroad can be expected to increase in the event of future excise increases. With cigarette prices in some eastern EU Member States as low as €1 for a pack of 20, this is definitely a factor for the future.

ALCOHOL PRODUCTS

11. The relative taxation of alcoholic drinks in Ireland on the basis of representative products is set out below:

	Alcoholic Strength %	Excise per litre per degree of alcohol	Excise by reference to an alcohol product
Low-strength wine-based beverages*	5.5	€0.165	30 cent per 33cl bottle
Cider	4.5	€0.185	47 cent per pint
Beer	4.3	€0.1987	47 cent per pint
Low-strength spirit-based beverages*	5.5	€0.3925	72 cent per 33cl bottle
Wine (Still)	12.5	€0.2184**	€2.05 per bottle
Spirits	40	€0.3925	€10.99 per bottle of whiskey
Wine (Sparkling)	12	€0.455**	€4.10 per bottle

*Known in the trade as ‘ready to drink’ (R.T.D.) or ‘alcopops’

** The excise rate of duty for still wine is €2.73 per litre, for wine in the range of 5° – 15° alcoholic content. This means that the stronger the wine, the less is the relative

Retail Price Movements

16. Because of successive price increases by the trade, and the specific rather than ad valorem nature of the duties, the value of excise duty rates on beer and wine (when measured as a percentage of retail prices) has fallen significantly over the period since the last general round of rate increases:

Beer / Wine	Excise (€)	Excise %, of Price 94	Excise %, of Price Mid 06
(a) Bar			
Pint Stout	0.47	20.2%	12.7%
Pint lager	0.47	18.2%	11.5%
(b) Off-Licence			
Btl lager (33cl)	0.27	23.7%	17.0%
Btl Table Wine	2.05	30.5%	22.8%

17. Even when one takes account of VAT, the trend is still very clear, for example, in respect of beer the tax content (excise and VAT) as a percentage of price has fallen from 37% to 30% since 1994. Because of duty increases in cider and spirits over the same period, such a comparison in relation to those alcohol products shows the tax content remaining similar.

Recent Trends in Alcohol consumption

Yearly growth rates by alcohol products since 1994

Year	BEER Yearly growth rate	CIDER Yearly growth rate	SPIRITS Yearly growth rate	WINE Yearly growth rate
1995	2.9%	33%	-2%	10.2%
1996	5.8%	11.7%	10%	20.8%
1997	3.8%	14.3%	5.1%	8.7%
1998	4%	14.1%	4.8%	16%
1999	1.9%	16.9%	14.2%	14.1%
2000	-0.8%	15.7%	12.5%	10.5%
2001	0.4%	10.9%	3.5%	12.4%
2002	-0.5%	-11.3%	5.5%	12.8%
2003	-2.5%	1.1%	-20.1%	8.1%
2004	-0.9%	2.0%	2.8%	14.3%
2005	0.3%	4.5%	2.4%	4.0%
2006 (est)	0%	3.0%	3.0%	2.0%

18. The data above highlights the following trends in respect of each of the products

Beer: Annual growth in consumption has declined from a high of 5.8% in 1996, with negative growth during most years from 2000 until a slight upturn of 0.3% in 2005. No change on 2005 consumption levels is expected for 2006.

Cider: Following an 87% Budget rate increase, clearances fell by just over 11% in 2002. This has been followed by modest growth of 2.0% in 2004 and 4.5% in 2005 and further growth of 3.0% is expected for 2006.

Spirits: Following strong growth of over 13% per annum on average in the years 1999 and 2000, clearances grew by only 3.5% in 2001 and 5.2% in 2002. (Note 2002 was inflated by a higher than usual level of pre-Budget clearances at the end of that year). Consumption fell by over 20% in 2003 following a 42% Budget rate increase. This has been followed by growth of 2.8% in 2004, 2.4% in 2005 and an expected growth of 3.0% for 2006.

Following rapid growth in the period 1997-2002, clearances of spirit based alcopops declined by nearly 39% over the following two years on foot of a 98% rate increase in the December 2002 Budget. There was a further decrease of 3.2% in 2005 and it's currently estimated that there'll be an increase of 3.0% in 2006.

Wine: Wine is the only product for which there has been consistent growth in consumption in recent years. Double digit percentage annual growth was the norm between 1995 and 2004. Since then growth has continued but at a slower pace, with consumption levels easing from 14.3% year-on-year in 2004 to 4.0% in 2005 and an estimated 2.0% for 2006.

Yield and CPI Effect from Excises increases

19. The following table² gives a breakdown of the anticipated yield and the CPI effect of a range of increases on alcoholic products

	2 cent	4 cent	6 cent	8 cent	10 cent
Beer (pint)	€16.6m	€33.1m	€49.6 m	€65.9m	€82.1m
CPI	.038%	.076%	.114%	.152%	.190%
Spirits (half glass)	€7.9m	€15.6m	€23.2m	€30.6m	€37.9m
CPI	.015%	.030%	.045%	.060%	.075%
Cider (pint)	€2.5m	€4.9m	€7.4m	€9.8m	€12.2m
CPI	.004%	.007%	.011%	.015%	.019%
	5 cent	10 cent	15 cent	20 cent	25 cent
Wine (bottle)	€2.9m	€5.9m	€8.7m	€11.5m	€14.3m

² While the table shows excise increases, reductions in excise would largely result in the same revenues foregone

CPI	.007%	.013%	.019%	.026%	.032%
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Issues at EU Level

20. The Commission came forward with a proposal in September 2006 to adjust the minimum rates of excise duty in order to avoid a fall in the real value of the Community minimum rates. Raising the minimum rates obviously has no impact on Ireland but even the Member States that are affected appear to have broadly welcomed the proposal given the increase proposed amounts to only around one cent on a pint of beer. Attempts are underway by the Commission and Member States – in the form of a technical working group - to resolving the current problems relating to the classification of alcoholic beverages for excise duty purposes.
21. Separately, discussions commenced in July 2004 of the Commission’s proposal to amend the general arrangements for distance selling and distance purchasing of tax-paid excise products. Of most concern was that the Commission proposal would allow private individuals to import alcohol without having to accompany it – the rule at present is that it must be accompanied. The proposal met with an overwhelmingly negative response at EU level. Most Member States shared Ireland’s reservations about the proposal on the basis that domestic revenue receipts would suffer, there would be increased opportunities for private individuals to engage in fraudulent commercial activity and on public health grounds, i.e. the proposal would lead to an increase in alcohol consumption.
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22. However, one issue of concern here is the ‘Joustra’ case which is to be dealt with by the ECJ very shortly. The case concerns wine bought from a French supplier by Mr Joustra of behalf of himself and other members of a wine club, and specifically whether the wine should be taxable in France or in Holland (where Mr Joustra resides and from where he organized the purchase). The ECJ are still to give their decision, but in December 2005 the Advocat General (AG) delivered his opinion on the case. He argues that where individuals buy excise goods in one Member State and personally arrange for their transportation to another Member State, duty is chargeable only in the Member State of acquisition. Importantly the AG argues that the individual need not transport the excise goods himself in order to avoid duty liability in his own Member State - provided that he arranges for the transport of the goods through a third party (rather than through the vendor of the goods).
23. Such a decision by the ECJ would greatly facilitate "distance purchasing" of excise goods, for example, allowing citizens in one Member state to order excise goods online from a vendor based in another Member State - as long as (a) the goods are only for purchaser's own use (i.e., not for a commercial purpose) and (b) the purchaser arranges the delivery of the goods himself and not via the vendor, then duty is payable only in the Member State where the vendor is based. We, along with other Member States, most notably the UK, have concerns about the repercussions of such a decision as the scope for private individuals to engage in fraudulent commercial activity is greatly enhanced.

Product	Excise Duty (cent per litre)		Excise as % of Price		Total Tax as % of Price	
	1996	2006	1996	2006	1996	2006
Petrol	35.8	44.3	45.8%	37.5%	63.1%	59.5%
Auto Diesel	31.0	36.8	41.0%	33.0%	58.4%	53.4%

The 1996 prices are based on November 1996, CSO National Average Prices.

The 2006 prices are based on current prices at the pump

30. The following table gives the cost/yield and the CPI effect of excise reductions/increases in unleaded petrol and on diesel.

Decrease/Increase (VAT inclusive) Per litre	Petrol		Auto Diesel	
	Cost / Yield €m	CPI Effect %	Cost / Yield €m	CPI Effect %
-5c	-101.9	-0.118	-105.3	-0.021
-4c	-81.2	-0.095	-84.1	-0.017
-3c	-60.6	-0.071	-62.9	-0.012
-2c	-40.1	-0.047	-41.9	-0.008
-1c	-19.79	-0.024	-20.9	-0.004
(No change)				
+1c	20.6	0.024	20.8	0.004
+2c	40.6	0.047	41.5	0.008
+3c	60.5	0.071	62.2	0.012
+4c	80.3	0.095	82.7	0.017
+5c	100.0	0.118	103.2	0.021

In terms of recent times, Budget 2000 and Budget 2005 made no change to excise rates, while Budgets 2002, 2003 and 2004 increased excise (see table below). Of most significance is the Budget 2001 reduction.

Budgetary Excise Changes (VAT inclusive) since 2000		
Budget	Petrol	Diesel
2000	no change	no change
2001	reduced by 3.8 cent	reduced by 9.9 cent
2002	increased by 6.4 cent	increased by 6.4 cent
2003	no change	increased by 3 cent

2004	increased by 5 cent	increased by 5 cent
2005	no change	no change
2006	no change	no change

31. The background to the reductions in Budget 2001 was a concerted campaign by hauliers arising from a serious spike in oil prices. The 2000 price hike was largely due to geopolitical factors and short-term instability with respect to supply. These pressures largely subsided and prices fell significantly in 2001. Prices fell to such an extent that there appeared to be little adverse reaction to the excise increases in motor fuels in the following three Budgets.

Tackling the Issue of Carbon Emissions

32. There is a strong argument that the best way of tackling carbon emissions in the transport sector is to raise fuel excise as it penalises usage (rather than, for example, ownership, in the case of VRT or motor tax). However, it is clear that any moves in this direction are problematic. Motorists currently benefiting from reductions in prices at the pump are likely to resent any moves to eliminate these benefits by increasing excise on the basis of reducing CO2 emissions. In addition, it does appear that motor fuel usage increasingly shows signs of being relatively price inelastic and this may remain as long as disposable incomes are strong.

33. The question of targeting fuel excise in order to reduce emissions in the transport sector might be something to be considered in the longer term when it is felt that there is a more comprehensive public transport infrastructure in place to tempt commuters away from their cars.

34. The Department of Environment, Heritage and Local Government (DEHLG) have expressed the view that while the Exchequer benefits from Northern Ireland residents and hauliers from the UK filling their tanks in the State, this increases our greenhouse gas emissions by almost two million tonnes of carbon dioxide per annum, as emissions are recorded to Ireland's greenhouse gas inventory on the basis of fuel sales, rather than consumption. It is estimated that around 10% of petrol and 25% of diesel sold in the State in 2004 was consumed outside the state. They note that this is a significant contribution to the inventory in the context of a projected gap in our Kyoto target of 8 million tonnes per annum over the period 2008-2012.

35. While appreciating that increases in fuel excise in the short term are problematic because of current market conditions, DEHLG considers that, in the long term, reducing the gap between fuel prices in Ireland and the UK, through increased fuel excise duty, would serve to remove distortions in recorded emissions in Ireland's greenhouse gas inventory.

Energy Products

36. The recent trend in energy prices is undoubtedly a cause of concern for householders and business. However, even if they were considered desirable, fiscal options, such as the reductions of taxes, to ease the burden of recent changes in gas, electricity and oil prices are very limited. There is currently no excise charged on electricity or natural gas and Budget 2006 halved the excise on the main home heating oil, kerosene, to €16 per 1,000 litres, with a commitment to reduce it to zero in this year's Budget. The only remaining excise on home heating oil – that which applies to Marked Gas Oil – would be difficult to reduce, because MGO is a dyed diesel which is also used as a fuel for machinery and vehicles such as tractors. Moreover, a zero excise rate is not allowable for this product under EU law and kerosene is regarded as a much cleaner fuel. Excise attached to bottled gas was also halved in Budget 2006 – to €10 per 1,000 litres – and this will also be reduced to zero in this year's Budget.

Biofuels

37. Policy in respect of the promotion or development of biofuels is primarily a matter for the Department for Communications, Marine and Natural Resources (DCMNR). However, acknowledging that tax can play a role in the promotion of biofuels, a large scale excise exemption scheme for biofuels, was introduced in Finance Act 2006, costing over € 210m over the five years life time of the scheme.

38. The Scheme has been advertised by the Department for Communications, Marine and Natural Resources and they are in the process of assessing project applications. It was necessary to obtain approval from the EU Commission as the proposed scheme represented a State Aid and we expect that this approval will be granted very shortly.

Expiry of derogations at end 2006 under the EU Energy Tax Directive

39. Most energy excise taxes are subject to EU minimum rates – however, in negotiating the EU Energy Tax Directive in 2003, Member States secured the continuation of significant derogations effectively allowing exemptions from this rule in many different areas but only until end 2006. The European Commission are now formally stating that in most cases these derogations should no longer apply and the EU minima must be enforced.

40. The EU minima and Irish rates, in cents per litre, are compared below

	EU Min	IRE
Petrol	35.9	44.3
Diesel	30.2	36.8

41. In an Irish context, the derogations of significance are
 - excise tax relief for disabled drivers (zero rate applies)
 - reduced excise for passenger transport services (22.7 cent applies), and
 - reduced excise for private pleasure boats (4.7 cent applies)

42. The Commission is stating at the outset that EU minima rates should now apply to the above unless specific policy reasons can be cited for their retention. It appears, despite

the political sensitivities for many Member States, the Commission may choose to take a hard line on this issue. As things currently stand, Member States are to submit applications/business case for retention of derogations – to the best of our knowledge no Member State has yet done this. Ireland’s documentation will be with the Commission shortly. The Commission has indicated that they will assess the situation when all these applications are received from Member States. The possibility of some extension in the timeline is probable but cannot be guaranteed.

Department of Finance

October 2006

CROSS BORDER SURVEY, JULY 2006**Comparison of prices of Excisable Products
(noting Excise and VAT differences between Ireland & UK)**

Item	€ Price In		€ Excise & VAT		€ Difference in Actual Price between N.I. and State
	State	N.I.	State	N.I.	
Stout (per can)	1.85	1.65	0.74	0.65	0.20 Dearer in State
Lager (per can)	1.73	1.55	0.80	0.72	0.18 Dearer in State
Whiskey (bottle)	24.28	20.31	15.20	11.03	3.97 Dearer in State
Vodka (bottle)	20.89	16.03	13.93	9.89	4.86 Dearer in State
Wine (Chard)	7.95	7.66	3.43	3.03	0.29 Dearer in State
Sparkling Wine	12.95	11.68	6.34	4.16	1.27 Dearer in State
Unleaded Petrol (1 litre)	1.23	1.48	0.66	0.91	0.25 Cheaper in State
Auto Diesel (1 Litre)	1.15	1.49	0.57	0.91	0.34 Cheaper in State
Kerosene Home Heating (1,000 Litres)	663.00	549.06	94.90	26.10	113.94 Dearer in State
Cigarettes (20)	6.45	7.68	4.97	5.91	1.23 Cheaper in State

All prices are in euro, using an exchange rate of 1 euro = 0.6839 sterling

Annex 2

Alcohol Excise Taxation in EU Member States (from high to low) EU Excise Duty Tables @ 1st July 2006.

	Beer € per hectolitre per degree of alcohol		Wine (Still) € per hectolitre of product		Wine (Sparkling) € per hectolitre of product		Spirits € per hectolitre of pure alcohol	
1	Ireland ³	19.87	Ireland	273.00	Ireland	546.01	Sweden	5,386.52
2	UK	19.50	UK	253.19	UK	324.32	Ireland	3,925.00
3	Finland	19.45	Sweden	237.20	Sweden	237.20	UK	2,876.47
4	Sweden	15.79	Finland	212.00	Finland	212.00	Finland	2,825.00
5	Slovenia	6.86	Denmark	82.28	Netherlands	201.24	Malta	2,328.83
6	Denmark	6.82	Estonia	66.47	Belgium	161.13	Denmark	2,010.08
7	Italy	5.88	Netherlands	59.02	Germany	136.00	Belgium	1,752.24
8	Hungary	5.04	Belgium	47.10	Denmark	123.28	Netherlands	1,504.00
9	Austria	5.00	Lithuania	43.44	Czech Rep.	79.06	France	1,450.00
10	Cyprus	4.89	Latvia	43.10	Estonia	66.47	Germany	1,303.00
11	Netherlands	4.38	Poland	34.71	Slovakia	61.77	Poland	1,161.31
12	Poland	4.38	France	3.40	Hungary	45.48	Greece	1,090.00
13	Belgium	4.27	Hungary	0.00	Lithuania	43.44	Luxembourg	1,041.16
14	Estonia	3.71	Austria	0.00	Latvia	43.10	Austria	1,000.00
15	Slovakia	3.22	Germany	0.00	Poland	34.71	Estonia	971.46
16	Portugal	3.00	Greece	0.00	France	8.40	Portugal	937.15
17	Greece	2.83	Spain	0.00	Austria	0.00	Lithuania	926.78
18	France	2.60	Italy	0.00	Greece	0.00	Latvia	905.04
19	Spain	2.27	Luxembourg	0.00	Spain	0.00	Czech Rep.	895.36
20	Lithuania	2.03	Portugal	0.00	Italy	0.00	Hungary	880.11
21	Czech Rep.	2.03	Cyprus	0.00	Luxembourg	0.00	Spain	830.25
22	Luxembourg	1.98	Slovenia	0.00	Portugal	0.00	Italy	800.01
23	Germany	1.97	Slovakia	0.00	Cyprus	0.00	Slovakia	728.41
24	Latvia	1.87	Czech Rep.	0.00	Slovenia	0.00	Slovenia	695.14
25	Malta	1.86	Malta	0.00	Malta	0.00	Cyprus	610.71
	EU Average	6.06	EU Average	54.19	EU Average	92.94	EU Average	1,553.36
	EU Minima	1.87	EU Minima	0.00	EU Minima	0.00	EU Minima	550.00

³ When applying these rates to product offerings, the Irish excise content of a pint of stout is 47 cents, €2.05 for a bottle of wine, €4.10 for a bottle of sparkling wine and €10.99 for a bottle of whisky

Annex 3

Comparison of Mineral Oil Excise Duty Rates in EU Member States

Unleaded petrol

Member State	€ per 1,000 Litres
UK	692.65
Netherlands	668.10
Germany	654.50
Belgium	592.19
France	589.20
Finland	587.60
Italy	564.00
Portugal	557.95
Sweden	536.06
Denmark	507.75
Malta	474.26
Ireland	442.68
Luxembourg	442.09
Austria	417.00
Hungary	412.93
Czech Republic	400.04
Slovakia	398.10
Spain	395.69
Slovenia	359.88
Poland	356.05
Greece	313.00
Cyprus	305.01
Estonia	287.54
Lithuania	287.01
Latvia	275.82
EU Average	460.68
EU Minimum rate	359.00

EU Commission Excise Tables - July 2006

Annex 4

Comparison of Mineral Oil Excise Duty Rates in EU Member States

Auto diesel

Member State	€ per 1,000 Litres
UK	692.65
Germany	470.40
France	416.90
Italy	413.00
Denmark	403.89
Sweden	393.72
Slovakia	373.21
Ireland	368.05
Netherlands	364.91
Portugal	339.41
Hungary	339.12
Czech Republic	336.18
Malta	332.40
Belgium	326.71
Austria	325.00
Finland	319.40
Slovenia	302.60
Spain	293.86
Poland	290.45
Luxembourg	277.85
Greece	260.00
Cyprus	249.52
Estonia	245.42
Lithuania	245.22
Latvia	235.60
EU Average	344.62
EU Minimum Rate	302.00

EU Commission Excise Tables - July 2006