

# WINE

|   |          | Standard rates   |          |       |                     |  |          |       |                     | Reduced Rates  |         |       |                                   |                            |          |           |                                   |
|---|----------|--|----------|-------|---------------------|--|----------|-------|---------------------|--|---------|-------|-----------------------------------|----------------------------|----------|-----------|-----------------------------------|
|   |          | Still Wine   |          |       |                     | Sparkling Wine   |          |       |                     | Still Wine   |         |       | Sparkling Wine                    |                            |          |           |                                   |
|   |          | (Article 8.1 of Directive 92/83/EEC)                                       |          |       |                     | (Article 8.2 of Directive 92/83/EEC)                                       |          |       |                     | (Not exceeding 8.5% vol.)<br>(Article 9.3 of Directive 92/83/EEC)          |         |       |                                   |                            |          |           |                                   |
| Minimum excise duty adopted by the Council on 19-10-992<br><br>(Dir. 92/84/EEC) |          | 0 EUR per hectolitre of product.<br><br>(Article 5 of Directive 92/84/EEC) |          |       |                     | 0 EUR per hectolitre of product.<br><br>(Article 5 of Directive 92/84/EEC) |          |       |                     | 0 EUR per hectolitre of product.<br><br>(Article 5 of Directive 92/84/EEC) |         |       |                                   |                            |          |           |                                   |
| MS  | Nat Curr | Excise duty per hectolitre   |          | VAT % | Additional comments | Excise duty per hectolitre   |          | VAT % | Additional comments | Excise duty per hectolitre   |         | VAT % | Additional comments               | Excise duty per hectolitre |          | VAT %     | Additional comments               |
|   |          | NatCurr  | EUR      |       |                     | NatCurr  | EUR      |       |                     | NatCurr  | EUR     |       |                                   | NatCurr                    | EUR      |           |                                   |
| AT  | EUR      |  | 0        | 20    |                     |  | 100      | 20    |                     |  |         |       |                                   |                            |          |           |                                   |
| BE  | EUR      |  | 74.9086  | 21    |                     |  | 256.3223 | 21    |                     |  | 23.9119 | 21    |                                   |                            | 23.9119  | 21        |                                   |
| BG  | BGN      | 0  | 0        | 20    |                     | 0  | 0        | 20    |                     |  |         | 20    |                                   |                            |          | 20        |                                   |
| CY  | EUR      |  | 0        | 19    |                     |  | 0        | 19    |                     |  |         |       |                                   |                            |          |           |                                   |
| CZ  | CZK      | 0  | 0        | 21    |                     | 2,340  | 90.0173  | 21    |                     |  |         |       |                                   |                            |          |           |                                   |
| DE  | EUR      |  | 0        | 19    |                     |  | 136      | 19    |                     |  |         |       |                                   | 51                         | 19       | < 6 %vol. |                                   |
| DK  | DKK      | 1,161  | 156.0106 | 25    | 6-15% vol.          | 1,496  | 201.0266 | 25    | 6-15% vol.          | 534  | 71.7568 | 25    | 1.2-6% vol.                       | 869                        | 116.7728 | 25        | 1.2-6% vol.                       |
|   |          | 1,555  | 208.9548 | 25    | 15-22% vol.         | 1,890  | 253.9708 | 25    | 15-22% vol.         |  |         |       |                                   |                            |          |           |                                   |
| EE  | EUR      |  | 147.82   | 20    |                     |  | 147.82   | 20    |                     |  | 84.41   | 20    | If ethanol content is up to 6%vol |                            | 84.41    | 20        | If ethanol content is up to 6%vol |
| EL  | EUR      |  | 20       | 24    |                     |  | 20       | 24    |                     |  |         |       | Not applied                       |                            |          |           | Not applied                       |
| ES  | EUR      |  | 0        | 21    |                     |  | 0        | 21    |                     |  | 0       | 21    |                                   |                            | 0        | 21        |                                   |
| FI  | EUR      |  | 383      | 24    |                     |  | 383      | 24    |                     |  | 268     | 24    | >5.5%<=8.0%                       |                            | 268      | 24        | >5.5%<=8.0%                       |
|   |          |  |          |       |                     |  |          |       |                     |  | 187     | 24    | >2.8%<=5.5%                       |                            | 187      | 24        | >2.8%<=5.5%                       |
|   |          |  |          |       |                     |  |          |       |                     |  | 24      | 24    | >1.2%<=2.8%                       |                            | 24       | 24        | >1.2%<=2.8%                       |



|   |          | Standard rates   |          |       |                             |  |          |       |                             | Reduced Rates  |          |          |  |                            |          |          |                                     |        |
|---|----------|--|----------|-------|-----------------------------|--|----------|-------|-----------------------------|--|----------|----------|--|----------------------------|----------|----------|-------------------------------------|--------|
|   |          | Still Wine   |          |       |                             | Sparkling Wine   |          |       |                             | Still Wine   |          |          |  | Sparkling Wine             |          |          |                                     |        |
|   |          | (Article 8.1 of Directive 92/83/EEC)                                       |          |       |                             | (Article 8.2 of Directive 92/83/EEC)                                       |          |       |                             | (Not exceeding 8.5% vol.)<br>(Article 9.3 of Directive 92/83/EEC)          |          |          |  |                            |          |          |                                     |        |
| Minimum excise duty adopted by the Council on 19-10-992<br><br>(Dir. 92/84/EEC) |          | 0 EUR per hectolitre of product.<br><br>(Article 5 of Directive 92/84/EEC) |          |       |                             | 0 EUR per hectolitre of product.<br><br>(Article 5 of Directive 92/84/EEC) |          |       |                             | 0 EUR per hectolitre of product.<br><br>(Article 5 of Directive 92/84/EEC) |          |          |  |                            |          |          |                                     |        |
| MS  | Nat Curr | Excise duty per hectolitre   |          | VAT % | Additional comments         | Excise duty per hectolitre   |          | VAT % | Additional comments         | Excise duty per hectolitre   |          | VAT %    | Additional comments  | Excise duty per hectolitre |          | VAT %    | Additional comments                 |        |
|   |          | NatCurr  | EUR      |       |                             | NatCurr  | EUR      |       |                             | NatCurr  | EUR      |          |  | NatCurr                    | EUR      |          |                                     |        |
| RO  | RON      | 0  | 0        | 19    |                             | 47.38  | 10.3274  | 19    |                             |  |          |          | not applicable   |                            |          |          | not applicable                      |        |
| SE  | SEK      | 2,618  | 272.5522 | 25    | 5,479 SEK if ABV is 15-18 % | 2,618  | 272.5522 | 25    | 5,479 SEK if ABV is 15-18 % | 0  | 0        | 25       | <2.25%   | 0                          | 0        | 25       | <2.25%                              |        |
|   |          |  |          |       |                             |  |          |       |                             | 919  | 95.6744  | 25       | 2.25-4.5%  | 919                        | 95.6744  | 25       | 2.25-4.5%                           |        |
|   |          |  |          |       |                             |  |          |       |                             |  | 1,358    | 141.3773 | 25   | 4.5-7%                     | 1,358    | 141.3773 | 25                                  | 4.5-7% |
|   |          |  |          |       |                             |  |          |       |                             |  | 1,869    | 194.576  | 25   | 7-8.5%                     | 1,869    | 194.576  | 25                                  | 7-8.5% |
| SI  | EUR      |  | 0        | 22    |                             |  | 0        | 22    |                             |  | 0        | 22       | The small producer of wine owns and uses at least 0.1 hectares and a maximum of 20 hectares of vineyard, and annually does not produce more than 100,000 liters of wine. |                            | 0        | 22       |                                     |        |
| SK  | EUR      |  | 0        | 20    |                             |  | 79.65    | 20    |                             |  |          |          |  |                            | 54.16    | 20       |                                     |        |
| UK  | GBP      | 288.65   | 326.4533 | 20    | Exceeding 5.5% - not        | 369.72   | 418.1407 | 20    | 8.5% and above - not        | 88.93  | 100.5768 | 20       | Exceeding 1.2% - not   | 279.46                     | 316.0597 | 20       | Exceeding 5.5% - less than 8.5% abv |        |

| Standard rates  |          |  |     |                                      |  |                            |     | Reduced Rates  |                     |                            |                |       |                                       |
|---|----------|--|-----|--------------------------------------|--|----------------------------|-----|--|---------------------|----------------------------|----------------|-------|---------------------------------------|
| Still Wine  |          |  |     | Sparkling Wine                       |  |                            |     | Still Wine   |                     |                            | Sparkling Wine |       |                                       |
| (Article 8.1 of Directive 92/83/EEC)  |          |  |     | (Article 8.2 of Directive 92/83/EEC) |  |                            |     | (Not exceeding 8.5% vol.)<br>(Article 9.3 of Directive 92/83/EEC)          |                     |                            |                |       |                                       |
| Minimum excise duty adopted by the Council on 19-10-992<br><br>(Dir. 92/84/EEC) |          | 0 EUR per hectolitre of product.<br><br>(Article 5 of Directive 92/84/EEC) |     |                                      | 0 EUR per hectolitre of product.<br><br>(Article 5 of Directive 92/84/EEC) |                            |     | 0 EUR per hectolitre of product.<br><br>(Article 5 of Directive 92/84/EEC) |                     |                            |                |       |                                       |
| MS  | Nat Curr | Excise duty per hectolitre   |     | VAT %                                | Additional comments  | Excise duty per hectolitre |     | VAT %  | Additional comments | Excise duty per hectolitre |                | VAT % | Additional comments                   |
|   |          | NatCurr  | EUR |                                      |  | NatCurr                    | EUR |  |                     | NatCurr                    | EUR            |       |                                       |
|   |          |  |     |                                      | exceeding 15% abv  |                            |     |  | exceeding 15% abv   |                            |                |       | exceeding 4% abv                      |
|   |          |  |     |                                      |  |                            |     |  | 122.3               | 138.3171                   | 20             |       | Exceeding 4% - not exceeding 5.5% abv |

LU: VAT for still wine is 14% if the alcoholic strength is lower or equal than 13°  
An additional duty is imposed on products containing a mixture of wine and non-alcoholic drinks.  
Rates: 600€ / HL

LV: Planned tax rate from 01.03.2019. - 101 EUR per hl.  
Planned tax rate from 01.03.2020. - 111 EUR per hl.