

Product	on 01.07.2007. (LVL)	on 01.01.2008. (LVL)
<b>Alcoholic Beverages:</b>		
Wine, per 100 litres	30	30
Fermented products, per 100 litres	30	30
Intermediate products, per 100 litres (depending on alcohol content):		
not exceeding 15 percent	42	42
from 15 to 22 percent	70	70
other alcoholic beverages (ethyl alcohol)	630	630
<b>Beer</b> , per hectolitre/degree of alcohol of finished product*	1,3	1,3
<b>Beer</b> , per hectolitre/degree of alcohol of finished product**	0,65	0,65
*- no less than 2 LVL per 100 litres of beer		
**- for first 10 000 hl per year for small brewerries (no less than 2 LVL per 100 litres of beer)		
<b>Mineral oils:</b>		
Unleaded petroleum, per 1000 litres	209	228
Leaded petroleum, per 1000 litres	294	297
Gas oil, per 1000 litres	178	193
Kerosene, per 1000 litres	178	193
Liquid petroleum gases (LPG), per 1000 kg	87	87
Heavy fuel oil, per 1000 kg	11	11
Marked oil products for heating purposes, per 1000 litres	15	15
Petroleum with biofuel 5%, per 1000 litres	199	217
Petroleum with biofuel 85%, per 1000 litres	31,5	***
Gas oil with biofuel:		
from 5 to 30 percent, per 1000 litres	170	184
from 30 to 99 percent, per 1000 litres	125	125
100 percent, per 1000 litres	0	0
LPG for heating purposes, per 1000 kg	0	0
***-petroleum with biofuel from 75% to 95% per 1000 litres (the rate of 228 LVL is reduced proportionally to the biofuel content)		
<b>Tobacco products:</b>		
Fine cut smoking tobacco, per 1000 grams	23	23
Other smoking tobacco, per 1000 grams	14	14
Cigars and cigarillos	11	11
Cigarettes		
specific tax, per 1000 items	10	17,8
+ad valorem, %	25	32,2
<b>Coffee</b> , per 100 kg	50	50
<b>Non-alcoholic drinks</b> , per 100 litres	2	2