

Excise Duty

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Excise duty rates for alcoholic beverages, EUR

Product	01.03. 2017.	01.03. 2018.	2019		01.03. 2020.	01.03. 2021.
			01 .0 3.	01 .0 8.		
Wine, per 100 litres	78	92	10 1	10 1	106	111
Fermented products, per 100 litres (depending on alcohol content):						
not exceeding 6 per cent	64	64	64	64	64	64
from 6 per cent	78	92	10 1	10 1	106	111
Intermediate products, per 100 litres (depending on alcohol content):						
not exceeding 15 percent	78	92	10 1	10 1	106	111
from 15 to 22 percent	130	150	16 8	16 8	176	185
Other alcoholic beverages (ethyl alcohol), per 100 litres of absolute alcohol	1450	1670	18 40	15 64	1642	1724
Other alcoholic beverages – small distilleries, per 100 litres of absolute alcohol			92 0	78 2		
Beer, per hectolitre/degree of alcohol of finished product	4.5 ¹	6.8 ³	7. 4 ⁵	7. 4 ⁵	7.8 ⁷	8.2 ⁹
Beer – small breweries, per hectolitre/degree of alcohol of finished product	2.25 ²	3.4 ⁴	3. 7 ⁶	3. 7 ⁶	3.9 ⁸	4.1 ¹⁰

¹no less than 8.2 EUR per 100 litres of beer

²for first 10 000 hl per year for small breweries (no less than 8.2 EUR per 100 litres of beer)

³no less than 12.5 EUR per 100 litres of beer

⁴for first 10 000 hl per year for small breweries (no less than 12.5 EUR per 100 litres of beer)

⁵no less than 13.6 EUR per 100 litres of beer

⁶for first 10 000 hl per year for small breweries (no less than 13.6 EUR per 100 litres of beer)

⁷no less than 14.4 EUR per 100 litres of beer

⁸for first 10 000 hl per year for small breweries (no less than 14.4 EUR per 100 litres of beer)

⁹no less than 15.2 EUR per 100 litres of beer

¹⁰for first 10 000 hl per year for small breweries (no less than 15.2 EUR per 100 litres of beer)

Excise duty rates for tobacco products, EUR

Product	01.07.2015.	01.07.2016.	01.07.2017.	01.07.2018.	From 01.07.2019.
Cigarettes:					
minimum duty level per 1000 cigarettes	89.8	93.7	99	109.2	114.7
specific tax, per 1000 items	54.2	56.2	67	74.6	78.7
ad valorem, %	25	25	20	20	20

Product	01.01.2016.	01.01.2017.	01.01.2018.	01.01.2019.	01.01.2020.
Cigars and cigarillos, per 1000 items	42.69	58	73	88	95.2
Fine cut smoking tobacco, per 1000 grams	58	62	66	70	75
Other smoking tobacco, per 1000 grams	58	62	66	70	75
Other tobacco product (raw tobacco), per 1000 grams	58	62	66	70	75
Heated tobacco, per 1000 grams	62 (From 01.03.2016.)	62	66	70	75

Product	From 01.07.2016.
Liquids for e-cigarettes:	
per ml of liquid of e-cigarettes	0.01
per mg of nicotine	0.005

Excise duty rates for mineral oils, EUR

Product	0 1 · 0 1 · 2 0 1 7 ·	0 1 · 0 1 · 2 0 1 8 ·	0 1 · 0 1 · 2 0 2 0 ·
Unleaded petrol, per 1000 litres	4 3 6	4 7 6	5 0 9
Leaded petrol, per 1000 litres	4 5 5 · 3 2	5 9 4	5 9 4
Gas oil, kerosene, per 1000 litres	3 4 1	3 7 2	4 1 4
Petrol with bioethanol 5-10%, per 1000 litres	4 3 6	4 7 6	5 0 9
Petrol with bioethanol 70%-85%, per 1000 litres	1 3 0 · 8	1 4 2 · 8	1 5 2 · 7

Gas oil with biofuel, per 1000 litres	3 4 1	3 7 2	4 1 4
Biofuel (rape seed oil or biodiesel obtained from rape seed oil) used as motor fuel or heating fuel, per 1000 litres	0	0	0
Heavy fuel oil, per 1000 kg	1 5 · 6 5	1 5 · 6 5	1 5 · 6 5
Liquid petroleum gases (LPG), per 1000 kg	2 0 6	2 4 4	2 8 5
LPG for heating purposes, per 1000 kg	0	0	0
Marked mineral oils for heating purposes, per 1000 litres	5 6 · 9 1	5 6 · 9 1	5 6 · 9 1
Marked mineral oils (with biofuel at least 5%) for heating purposes, per 1000 litres	2 1 · 3 4	2 1 · 3 4	2 1 · 3 4
Gas oil which is marked and used in agricultural machinery for agricultural production, processing of agricultural land, as well as a forest or swamp to land, where cultivated cranberries or blueberries, and used of land under fishing ponds, per 1000 litres	5 0	5 5 · 8	6 2 · 1

Excise duty rates for natural gas, EUR

Product	Until 31.03.2017. per 1000 m ³	From 01.04.2017. per MWh
Natural gas used for heating purposes	17.07	1.65
Natural gas used as motor fuel	99.60	9.64
Natural gas used for industrial purposed	5.65	0.55

Excise duty rates for non-alcoholic beverages and coffee, EUR

Product	From 01.01.2016.
Non-alcoholic drinks, per 100 litres	7.40
Coffee, per 100 kg	142.29

<https://www.fm.gov.lv/en/excise-duty-0>