

# Excise Duty

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Excise duty rates for tobacco products, EUR

Product
From
01.07.2019.
until
28.02.2021
01.03.2021.
01.01.2022.
01.01.2023.
Cigarettes:
minimum duty level per 1000 cigarettes
114.7
121.4
128.4
135.9
specific tax, per 1000 items
78.7
92.5
98
104

ad valorem, %
20.0
15.0
15.0
15.0

Product
01.01.2020.
01.01.2021.
01.01.2022.
01.01.2023.
Cigars and cigarillos, per 1000 items
95.2
104.7
115.2
126.7
Fine cut smoking tobacco, per 1000 grams
75
80.25
85.9
91.9

Other smoking tobacco, per 1000 grams
75
80.25
85.9
91.9
Other tobacco product (raw tobacco), per 1000 grams
75
80.25
85.9
91.9
Heated tobacco, per 1000 grams
75
160
207
218

Excise duty rates for liquids and components for e-cigarettes and novel products, EUR

Product
From
01.07.2016.
until
31.12.2020.
01.01.2021.
01.01.2022.
01.01.2023.
Liquids for e-cigarettes:
per ml of liquid of e-cigarettes
0.01
-
-
-
per mg of nicotine
0.005
-
-
-
Liquids and components for e-cigarettes per ml
-
0.12
0.16
0.20

Product
01.01.2021.
01.01.2022.
01.01.2023.
Novel products per 1000 g
80
100
120

Excise duty rates for natural gas, EUR

Product
Until 31.03.2017. per 1000 m <sup>3</sup>
From 01.04.2017. per MWh
01.01.2018. per MWh
Until 31.12.2020.
From 01.01.2021. until 31.12.2025.
From 01.01.2026.

Natural gas used for heating purposes
17.07
1.65
1.65
-
-
-
Natural gas used as motor fuel
99.60
9.64
9.64
9.64
1.91
10
Natural gas used for industrial purposed
5.65
0.55
0.55
-
-
-

Excise duty rates for alcoholic beverages, EUR

Product
01.03.2017.
01.03.2018.
2019
01.03.2020.
01.03.2021.
01.03.
01.08.
Wine, per 100 litres
78
92
101
101
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

101

101

106

111



Intermediate products, per 100 litres (depending on alcohol content):

not exceeding 15 percent

78

92

101

101

106

111

from 15 to 22 percent

130

150

168

168

176

185

Other alcoholic beverages (ethyl alcohol), per 100 litres of absolute alcohol

1450

1670

1840

1564

1642

1724

Other alcoholic beverages – small distilleries, per 100 litres of absolute alcohol

920

782

821

862

Beer, per hectolitre/degree of alcohol of finished product

4.5<sup>1</sup>

6.8<sup>3</sup>

7.4<sup>5</sup>

7.4<sup>5</sup>

7.8<sup>7</sup>

8.2<sup>9</sup>

Beer – small breweries, per hectolitre/degree of alcohol of finished product
2.25 <sup>2</sup>
3.4 <sup>4</sup>
3.7 <sup>6</sup>
3.7 <sup>6</sup>
3.9 <sup>8</sup>
4.1 <sup>10</sup>

<sup>1</sup>no less than 8.2 EUR per 100 litres of beer

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

<sup>3</sup>no less than 12.5 EUR per 100 litres of beer

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

<sup>5</sup>no less than 13.6 EUR per 100 litres of beer

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

<sup>7</sup>no less than 14.4 EUR per 100 litres of beer

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

<sup>9</sup>no less than 15.2 EUR per 100 litres of beer

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

#### 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

Excise duty rates for mineral oils, EUR

Product
01.01.2017.
01.01.2018.
01.01.2020.
Unleaded petrol, per 1000 litres
436
476
509
Leaded petrol, per 1000 litres
455.32
594
594
Gas oil, kerosene, per 1000 litres
341
372
414
Petrol with bioethanol 5-10%, per 1000 litres
436
476
509
Petrol with bioethanol 70%-85%, per 1000 litres
130.8
142.8
152.7

Gas oil with biofuel, per 1000 litres
341
372
414
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
15.65
15.65
15.65
Liquid petroleum gases (LPG), per 1000 kg
206
244
285
LPG for heating purposes, per 1000 kg
0
0
0
Marked mineral oils for heating purposes, per 1000 litres
56.91
56.91
56.91

Marked mineral oils (with biofuel at least 5%) for heating purposes, per 1000 litres
21.34
21.34
21.34
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
50
55.8
62.1

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