



Customs Administration of the
Netherlands
Ministry of Finance

List of rates Excise duty and Consumption taxes

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Explanatory note

This list of rates shows the rates required for a declaration of excise duty and consumption taxes or an application for refund of excise duty.

Calculate the amount yourself and enter that amount on your tax return or refund request.

Excise duty and consumption tax on beverages

Consumption tax on nonalcoholic beverages

Consumption tax on non-alcoholic beverages in concentrated or solid form is calculated using the derived volume of ready-to-use fruit juice, vegetable juice and lemonade based on a factor of 4 (mixture ratio 1: 3). 1 litre of concentrate is therefore taxed as 4 litres of finished product.

Fruit juice, vegetable juice, mineral water and mixtures of fruit juice and vegetable juice	
Commencement date	Rate per hl *
01-01-2016	€ 8.83
<i>New rates apply from 01-01-2024. See the table 'Lemonade, soft drinks, non-alcoholic beer, fruit juice, vegetable juice and mixtures of fruit juice and vegetable juice'.</i>	

Lemonade	
Commencement date	Rate per hl
01-01-2016	€ 8.83
<i>New rates apply from 01-01-2024. See the table 'Lemonade, soft drinks, non-alcoholic beer, fruit juice, vegetable juice and mixtures of fruit juice and vegetable juice'.</i>	

* Up to 31-12-2014: rate per hl at 20°C

Lemonade, soft drinks, non-alcoholic beer, fruit juice, vegetable juice and mixtures of fruit juice and vegetable juice	
Commencement date	Rate per hl
01-01-2024	€ 26.13

The consumption tax for unsweetened or flavoured water will end on 01-01-2024.

Decimal fractions of litres may be rounded in favour.

Excise duty and consumption tax on beverages

Excise duty on beer

Standard rate

From 01-01-2024, the excise duty on beer will be calculated based on the alcohol content instead of the Plato content.

The normal rate applies to breweries that produce more than 200,000 hl in the previous calendar year.

Excise duty on beer (normal rate)		
Commencement date	Rate per hl per % vol.	Minimum amount per hl
01-01-2024	€ 8.12	€ 26.13

Use the following calculation to determine how much excise duty you must pay. Make the calculation per type of beer with the same volume percent alcohol.

Hectolitre (hl) x alcohol content x excise duty rate = excise duty amount.

$$\begin{array}{l} 100 \text{ hl} \times 5 \\ 250 \text{ hl} \times 5 \\ \hline 350 \text{ hl} \times 5 \times \text{€} 8.12 = \text{€} 14,210.00^{(1)} \end{array}$$

$$100 \text{ hl} \times 7 \times \text{€} 8.12 = \text{€} 5,684.00^{(2)}$$

$$100 \text{ hl} \times 2.5 \times \text{€} 8.12 = \text{€} 2,613.00^{(3)}$$

⁽¹⁾ Add up beer with the same volume percent alcohol.

⁽²⁾ Calculate beer with a different volume percent alcohol separately.

⁽³⁾ For beer with a volume percent alcohol of up to 3.2%, a minimum amount of € 26.13 per hl applies.

To determine the correct amount of excise duty, multiply the number of hl by € 26.13.

For beer with a volume percent alcohol higher than 3.2%, you use the normal rate of € 8.12.

Rounding:

- Round quantities to 2 decimal places. (If the 3rd digit after the decimal point is 5 or higher, add 1 to the 2nd digit after the decimal point.)
- Round part of a volume percent alcohol down to 1 decimal place

Excise duty and consumption tax on beverages
Excise duty on beer / Standard rate (continued)

Less than 7 degrees Plato	
Commencement date	Normal rate per hl
01-01-2016	€ 8.83
<i>This category expired on 01-01-2024. With effect from 01-01-2024, the excise duty on beer will be calculated based on the volume percent alcohol.</i>	

7 to 11 degrees Plato	
Commencement date	Normal rate per hl
01-01-2014	€ 28.49
<i>This category expired on 01-01-2024. With effect from 01-01-2024, the excise duty on beer will be calculated based on the volume percent alcohol.</i>	

11 to 15 degrees Plato	
Commencement date	Normal rate per hl
01-01-2014	€ 37.96
<i>This category expired on 01-01-2024. With effect from 01-01-2024, the excise duty on beer will be calculated based on the volume percent alcohol.</i>	

15 or more degrees Plato	
Commencement date	Normal rate per hl
01-01-2014	€ 47.48
<i>This category expired on 01-01-2024. With effect from 01-01-2024, the excise duty on beer will be calculated based on the volume percent alcohol.</i>	

Take note!

The reduced rate for beer can be found on the next page.

Excise duty and consumption tax on beverages

Excise duty on beer

Reduced rate

From 01-01-2024, the excise duty on beer will be calculated based on the volume percent alcohol instead of the Plato content.

The reduced rate only applies to independent brewers who produce an average of less than 200,000 hl of beer per calendar year and meet the other conditions for the reduced rate.

Excise duty on beer (reduced rate)		
Commencement date	Rate per hl per % vol.	Minimum amount per hl
01-01-2024	€ 7.51	€ 26.13

To determine how much excise duty you must pay, use the following calculation. Make the calculation per type of beer with the same volume percent alcohol.

Hectolitre (hl) x volume percent alcohol x excise duty rate = excise duty amount.

$$\begin{array}{l} 100 \text{ hl} \times 5 \\ 250 \text{ hl} \times 5 \\ \hline 350 \text{ hl} \times 5 \times \text{€}7.51 = \text{€}13,142.50 \text{ }^{(1)} \end{array}$$

$$100 \text{ hl} \times 7 \times \text{€}7.51 = \text{€}5,257.00 \text{ }^{(2)}$$

$$100 \text{ hl} \times 2.5 \times \text{€}7.51 = \text{€}2,613.00 \text{ }^{(3)}$$

⁽¹⁾ Add up beer with the same volume percent alcohol.

⁽²⁾ Calculate beer with a different volume percent alcohol separately.

⁽³⁾ For beer with a volume percent alcohol of up to 3.4%, a minimum amount of € 26.13 per hl applies.

To determine the correct amount of excise duty, multiply the number of hl by € 26.13.

For beer with a volume percent alcohol higher than 3.4%, you use the rate of € 7.51.

Rounding:

- Round quantities to 2 decimal places. (If the 3rd digit after the decimal point is 5 or higher, add 1 to the 2nd digit after the decimal point.)
- Round part of a volume percent alcohol down to 1 decimal place.

Excise duty and consumption tax on beverages
Excise duty on beer / Reduced rate (continued)

7 to 11 degrees Plato	
Commencement date	Reduced rate per hl
01-01-2014	€ 26.35
<i>This category expired on 01-01-2024. With effect from 01-01-2024, the excise duty on beer will be calculated based on the volume percent alcohol.</i>	

11 to 15 degrees Plato	
Commencement date	Reduced rate per hl
01-01-2014	€ 35.11
<i>This category expired on 01-01-2024. With effect from 01-01-2024, the excise duty on beer will be calculated based on the volume percent alcohol.</i>	

15 or more degrees Plato	
Commencement date	Reduced rate per hl
01-01-2014	€ 43.92
<i>This category expired on 01-01-2024. With effect from 01-01-2024, the excise duty on beer will be calculated based on the volume percent alcohol.</i>	

Excise duty and consumption tax on beverages

Excise duty on wine

Wine, sparkling and non-sparkling, alcohol content ≤ 8.5%	
Commencement date	Rate per hl
01-01-2017	€ 44.24
01-01-2024	€ 47.95

Wine, sparkling and non-sparkling, alcohol content > 8.5%	
Commencement date	Rate per hl
01-01-2017	€ 88.30
01-01-2024	€ 95.69

Excise duty and consumption tax on beverages

Excise duty on intermediate products

Sparkling and non-sparkling, alcohol content ≤ 15%	
Commencement date	Rate per hl
01-01-2017	€ 105.98
01-01-2024	€ 114.85

Sparkling and non-sparkling, alcohol content > 15%	
Commencement date	Rate per hl
01-01-2017	€ 149.30
01-01-2024	€ 161.80

Excise duty on other alcoholic products

Per volume percent of alcohol content	
Commencement date	Rate per hl at 20°C
01-01-2014	€ 16.86
01-01-2024	€ 18.27

Calculation example

Number of bottles	x	Bottle contents (litres)	=	Litres	=	Hecto-litres	x	Alcohol %	=	Litres alcohol 100%
15	x	0.5	=	7.5 litres	=	0.075 hl	x	32	=	2.4 litres
6	x	0.7	=	4.2 litres	=	0.042 hl	x	28	=	1.176 litres
9	x	1.0	=	9 litres	=	0.09 hl	x	40	=	3.6 litres
										7.176 litres

To determine the amount of excise duty to pay, use the following calculation:

Litres alcohol 100% = 7.176, rounded off 7.2 litres.

The rate is € 18.27 per volume percent alcohol.

Total amount of excise duty: 7.2 litres x € 18.27 = € 131.54.

Excise duty and consumption tax on tobacco products

Excise duty on smoking tobacco

Excise duty				
Commencement date	Retail price percentage	Rate p/kg	Min. amount	Weighted Avg. Price (WAP) over previous period
01-01-2019	cancelled	€ 108.94	see rate p/kg	€ 185.25
01-01-2020	cancelled	€ 114.65	see rate p/kg	€ 185.25
01-04-2020	cancelled	€ 155.97	see rate p/kg	€ 193.10
01-01-2021	cancelled	€ 160.91	see rate p/kg	€ 223.37
01-01-2022	cancelled	€ 160.91	see rate p/kg	€ 262.63
01-04-2023	cancelled	€ 216.64	see rate p/kg	€ 267.39
01-04-2024	cancelled	€ 346.98	see rate p/kg	€ 316.70

Excise duty and consumption tax on tobacco products

Excise duty on cigarettes

Excise duty				
Commencement date	Retail price percentage	Rate per 1,000	Min. amount p/1,000 st.	Weighted Avg. Price (WAP) over previous period
01-01-2019	5.00%	€ 175.20	€ 191.28	€ 318.90
01-01-2020	5.00%	€ 180.32	€ 196.99	€ 318.90
01-04-2020	5.00%	€ 219.25	€ 238.31	€ 324.47
01-01-2021	5.00%	€ 223.82	€ 243.25	€ 357.92
01-01-2022	5.00%	€ 223.82	€ 243.25	€ 378.19
01-04-2023	5.00%	€ 271.07	€ 293.58	€ 377.80
01-04-2024	5.00%	€ 362.12	€ 390.42	€ 413.32

Excise duty and consumption tax on tobacco products

Excise duty on cigars

Excise duty	
Commencement date	Retail price percentage
01-01-2019	7%
01-01-2020	8%
01-01-2021	9%
01-04-2023	10%
01-04-2024	11%

Excise duty and levy on stocks of mineral oils
Unleaded light oil

Excise duty	
Commencement date	Rate per 1,000 l at 15° C
01-01-2019	€ 787.73
01-01-2020	€ 800.33
01-01-2021	€ 813.14
01-01-2022	€ 823.71
01-04-2022	€ 650.71
01-07-2023	€ 789.10

Levy on stocks	
Commencement date	Rate per 1,000 l at 15° C
01-04-2013	€ 8.00

Excise duty and levy on stocks of mineral oils
Leaded light oil

Excise duty	
Commencement date	Rate per 1,000 l at 15° C
01-01-2019	€ 877.24
01-01-2020	€ 891.28
01-01-2021	€ 905.54
01-01-2022	€ 917.31
01-01-2023	€ 975.10
01-01-2024	€ 1,071.63

Levy on stocks	
Commencement date	Rate per 1,000 l at 15° C
01-04-2013	€ 8.00

Excise duty and levy on stocks of mineral oils
Medium-heavy oil

Excise duty	
Commencement date	Rate per 1,000 l at 15° C
01-01-2019	€ 495.69
01-01-2020	€ 503.62
01-01-2021	€ 521.68
01-01-2022	€ 528.46
01-01-2023	€ 571.75
01-01-2024	€ 628.35

Levy on stocks	
Commencement date	Rate per 1,000 l at 15° C
01-04-2013	€ 8.00

Excise duty and levy on stocks of mineral oils

Diesel

Excise duty	
Commencement date	Rate per 1,000 l at 15° C
01-01-2019	€ 495.69
01-01-2020	€ 503.62
01-01-2021	€ 521.68
01-01-2022	€ 528.46
01-04-2022	€ 417.46
01-07-2023	€ 516.25

Levy on stocks	
Commencement date	Rate per 1,000 l at 15° C
01-04-2013	€ 8.00

Excise duty and levy on stocks of mineral oils
Heavy fuel oil

Excise duty	
Commencement date	Rate per 1,000 kg
01-01-2019	€ 37.17
01-01-2020	€ 37.76
01-01-2021	€ 38.36
01-01-2022	€ 38.86
01-01-2023	€ 41.31
01-01-2024	€ 654.53

Excise duty and levy on stocks of mineral oils

Liquefied petroleum gas

Excise duty	
Commencement date	Rate per 1,000 kg
01-01-2019	€ 344.13
01-01-2020	€ 349.64
01-01-2021	€ 355.23
01-01-2022	€ 359.85
01-04-2022	€ 284.29
01-07-2023	€ 344.74

Levy on stocks	
Commencement date	Rate per 1,000 kg
01-04-2013	€ 8.00

Application for refund of excise duty

Excise duty for greenhouse horticulture without connection to natural gas network

Liquefied petroleum gas	
Commencement date	Rate per 1,000 kg
01-01-2019	€ 145.53
01-01-2020	€ 147.86
01-01-2021	€ 150.23
01-01-2022	€ 152.18
01-01-2023	€ 161.77
01-01-2024	€ 177.79

Application for refund of excise duty

Excise duty for churches and non-profit institutes

Liquefied petroleum gas	
Commencement date	Rate per 1,000 kg
01-01-2019	€ 85.02
01-01-2020	€ 86.38
01-01-2021	€ 87.76
01-01-2022	€ 88.90
01-01-2023	€ 94.50
01-01-2024	€ 103.86

Application for refund of excise duty

Excise duty on sustainably produced biofuels and renewable fuel

Refundable amount of excise duty for sustainably produced biofuels and renewable fuel	
Commencement date	Rate per 1,000 l at 15° C
01-01-2011	€ 193.93
01-01-2012	See calculation example

Take note!

Has the above refund of excise duty been granted? Then, in the event of a subsequent request for a refund of excise duty on sustainably produced biofuels and renewable fuel, you must reduce this new refund by the previously granted refund. A subsequent request for a refund may arise, for example, in connection with export.

Calculation of partial refund excise duty on sustainably produced biofuels and renewable fuel

A partial refund of excise duty for sustainably produced biofuels and renewable fuels can be obtained. Renewable fuels, such as renewable methanol, are eligible for the refund scheme if a certificate from a 'verifier of renewable fuels' has been issued to this effect.

The refund is based on

- the proportion of biocomponent in the biofuel and renewable fuel
- the difference between the energy content of the biocomponent and the (higher) energy content of the equivalent engine fuel (petrol or diesel)
- the rate of excise duty on the equivalent engine fuel (petrol or diesel)

The energy content of petrol is 32 Megajoule per litre (MJ/l).

The energy content of diesel is 36 MJ/l.

Biocomponent	Energy content (MJ/l)	Equivalent engine fuel	Difference of energy content to equivalent engine fuel (rounded off)
Bio-ethanol	21	petrol [US = gas]	34%
Bio-methanol	16	petrol [US = gas]	50%
Biodiesel	33	diesel	8%

A refund is only granted if the proportion of biocomponent is more than a specified minimum quantity.

Table 2 - Minimum biocomponent quantity per 1,000 litres of fuel	
Biocomponent	Minimum quantity per 1,000 l of fuel
Bio-ethanol	145 L
Bio-methanol	185 L
Biodiesel	109 L

Calculation example 1

Assuming an application for a refund of excise duty for 7,000 litres of E30. E30 consists of 30% bioethanol and 70% petrol.

E30 is eligible for a refund, as the proportion of biocomponent per 1,000 litres of fuel is 300 litres (30% of 1,000 litres). That is more than the minimum quantity of 145 litres for bio-ethanol (*Table 2*).

The equivalent engine fuel is petrol. The rate of excise duty for petrol is € 789.10 per 1,000 litres in 2023. The energy content of bio-ethanol is 34% less than of the equivalent petrol engine fuel (*Table 1*).

Calculate the refund as follows:

- 1 Calculate the proportion of the fuel's bio-ethanol: 30% of 7,000 litres is 2,100 litres.
- 2 Calculate the amount of excise duty paid for this: 2,100 litres / 1,000 litres x € 789.10 = € 1,657.11
- 3 You will be refunded 34% of this (based on the difference in energy content with petrol):
34% of € 1,657.11 = € 563,42 (rounded off).

Calculation example 2

Assuming an application for a refund of excise duty for 2,500 litres of fuel, consisting of 8% biodiesel and 92% diesel.

This fuel is not eligible for a refund, as the biocomponent proportion per 1,000 litres of fuel is 80 litres (8% of 1,000 litres). The minimum quantity for biodiesel engine fuel is 109 litres per 1,000 litres (*Table 2*).

