

	Specific Excise	Proportional Excise	Minimum Excise Duty	Excise yield
2011	(BGN)		(BGN per 1000 pieces)	(EUR per 1000 Cigarettes)
cigars and cigarillos per 1,000 pieces	270			
smoking tobacco (for pipe and cigarettes) per kilogram	130			
cigarettes per 1,000 pieces	101	23 % of the selling price	not be less than 148	76.93
2010				
cigars and cigarillos per 1,000 pieces	270			
smoking tobacco (for pipe and cigarettes) per kilogram	100			
cigarettes per 1,000 pieces	101	23 % of the selling price	not be less than 148	75.87
2009				
cigars and cigarillos per 1,000 pieces	270			
smoking tobacco (for pipe and cigarettes) per kilogram	4.50	10 % of the selling price		
cigarettes per 1,000 pieces	41	40,50 % of the selling price		50.94
2008				
cigars and cigarillos per 1,000 pieces	270			
smoking tobacco (for pipe and cigarettes) per kilogram	4.50	10 % of the selling price		
cigarettes per 1,000 pieces	37	35 % of the selling price		41.07