

**Ireland, 2014 - Changes in excise rates since last report**

	<b>7 Dec 2011-30 April 2012</b>	<b>1 May 2012-5 December 2012</b>	<b>6 December 2012-15 October 2013</b>	<b>16 Oct 2013-present</b>
<b>Cigarettes</b>	Specific excise duty: €192.44 per thousand cigarettes plus Ad valorem excise duty of 18.03 per cent of the price at which the cigarettes are sold by retail.	(a) Specific excise duty: €233.11 per thousand together with Ad valorem excise duty of 9.04 per cent of the price at which the cigarettes are sold by retail. Or (b) €268.14 per thousand in respect of cigarettes sold by retail where the rate of tax would be less than that rate had the rate been calculated in accordance with paragraph (a).	(a) Specific excise duty: €237.69 per thousand together with Ad valorem excise duty of 8.83 per cent of the price at which the cigarettes are sold by retail. Or (b) €271.91 per thousand in respect of cigarettes sold by retail where the rate of tax would be less than that rate had the rate been calculated in accordance with paragraph (a).	(a) Specific excise duty: €241.83 per thousand together with Ad valorem excise duty of 8.72 per cent of the price at which the cigarettes are sold by retail.  Or (b) €275.62 per thousand in respect of cigarettes sold by retail where the rate of tax would be less than that rate had the rate been calculated in accordance with paragraph (a).
<b>Cigars</b>	€271.337 per kilogram.	€271.337 <i>per kilogram</i>	€275.342 per kilogram	€279.345 per kilogram
<b>Fine-cut tobacco for rolling cigarettes</b>	€228.968 per kilogram.	€228.968 per kilogram.	€248.608 per kilogram	€252.222 per kilogram
<b>Other smoking tobacco</b>	€188.243 per kilogram	€188.243 per kilogram.	€191.022 per kilogram	€193.799 per kilogram