

2.8.3	If available, please provide details on the rates of taxation for tobacco products at all levels of Government and be as specific as possible (specify the type of tax, e.g. VAT, sales, import duties)			
	Product	Type of tax	Rate or amount	Base of tax ¹
Smoking tobacco products <input type="button" value="Add product"/>	Cigarettes	EXCISE DUTY (Combination of specific and ad valorem)	01/01/2011-14/11/2011 47.0% of the RP plus €28 per 1000 cigarettes but not less than €120.50 per 1000 cigarettes. 15/11/2011-08/04/2013 25.0% of the RP plus €77 per 1000 cigarettes but not less than €127.50 per 1000 cigarettes.	Retail Price
	Cigarettes	EXCISE DUTY (Combination of specific and ad valorem)	09/04/2013-04/11/2013 25.0% of the RP plus €82.50 per 1000 cigarettes but not less than €135 per 1000 cigarettes.	Retail Price

¹ The “base of the tax” should clearly indicate the tax rate or amount the tax is based on. If the tax is expressed as a percentage (e.g. ad valorem tax), the base of the tax is the actual value of the good that is taxed; for example, 45% of the manufacturer’s price, 30% of the retail price. In this case the “base” is the manufacturer’s price or retail price. If the tax is expressed as an amount (e.g. specific tax), the base of the tax is the volume (number of pieces or by weight) of goods that is taxed. For example, if a tax is US\$ 5 per 100 cigarettes, the amount of tax is US\$ 5 and the base of the tax is 100 cigarettes.

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	Product	Type of tax	Rate or amount	Base of tax ¹
			05/11/2013-31/12/2013 25.0% of the RP plus €87.50 per 1000 cigarettes but not less than €142.50 per 1000 cigarettes.	
	Cigarettes	VAT (ad valorem)	2011, 2012, 2013 18%	value
	Cigarettes	Import Duty (ad valorem)	2011, 2012, 2013 As per EU Taric	value
	Cigars & Cigarillos	EXCISE DUTY (Specific)	01/01/2011-14/11/2011 €16.90 15/11/2011-08/04/2013 €18.34 09/04/2013-04/11/2013 €19.81 05/11/2013-	1000 units

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	Product	Type of tax	Rate or amount	Base of tax ¹
Smoking tobacco products			31/12/2013 €21.65	
	Cigars & Cigarillos	VAT (ad valorem)	2011, 2012, 2013 18%	Value
	Cigars & Cigarillos	Import Duty (ad valorem)	2011, 2012, 2013 As per EU Taric	Value
	Fine Cut Tobacco	EXCISE DUTY (Specific)	01/01/2011-14/11/2011 €75.40 15/11/2011-08/04/2013 €81.81 09/04/2013-04/11/2013 €88.36 05/11/2013-31/12/2013 €96.58	Kg.

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	Product	Type of tax	Rate or amount	Base of tax ¹
	Fine Cut Tobacco	VAT (ad valorem)	2011, 2012, 2013 18%	Value
	Fine Cut Tobacco	Import Duty (ad valorem)	2011, 2012, 2013 As per EU Taric	Value
	PipeTobacco	EXCISE DUTY (Specific)	01/01/2011-14/11/2011 €23.96	Kg.
			15/11/2011-08/04/2013 €26.00	
			09/04/2013-04/11/2013 €28.08	
			05/11/2013-31/12/2013 €30.69	
	Pipe Tobacco	VAT (ad valorem)	2011, 2012, 2013 18%	value
	Pipe Tobacco	Import Duty	2011, 2012,	Value

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		(ad valorem)	2013 As per EU Taric	