

# Excise duty rates

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## Excise Duty Rates (3-year) in euros

Type (per 100 litres)	1 March 2018	1 March 2019	1 August 2019	1 March 2020	1 March 2021
Wine	92	101	101	106	111
Fermented beverages up to 6°	64	64	64	64	64
Fermented beverages over 6°	92	101	101	106	111
Intermediate products up to 15°	92	101	101	106	111
Intermediate products 15°-22°	150	168	168	176	18
All others	1 670	1 840	1 564	1 642	1 724
		920*	782*	821*	862*
Beer	6.80 per % by volume, but not less than 12.50	7.40 per % by volume, but not less than 13.60	7.40 per % by volume, but not less than 13.60	7.80 per % by volume, but not less than 14.40	8.20 per % by volume, but not less than 15.20
	Small breweries for the first 10 000 hl of beer produced during the calendar year				
	3.40 per % by volume, but not less than 12.50	3.70 per % by volume, but not less than 13.60	3.70 per % by volume, but not less than 13.60	3.90 per % by volume, but not less than 14.40	4.10 per % by volume, but not less than 15.20

Deposit to State account: LV33TREL1060000300000

\* As of 1 March 2019, a rate of 50% is applied to other alcoholic beverages produced by small alcoholic beverage distilleries.

## Excise Duty Rates in euros

Type (per)	1 January 2019	1 J u l y 2 0 1 9	1 J a n u a r y 2 0 2 0	1 J a n u a r y 2 0 2 1	1 March 2021	1 January 2022	1 January 2023
Cigarettes (1000)	74.60+20%* but not less than 109.20	78.70+20%* but not less than 114.70			92.50+15%* but not less than 121.40	98+15%* but not less than 128.40	104+15%* but not less than 135.90
Cigars and cigarillos (1000)	88		115 .20	104.70		115.20	126.70
Fine-cut rolling tobacco (1000 g)							
Other smoking tobacco (1000 g)	70		75	80.25		85.90	91.90
Tobacco leaves (1000 g)							
Heated tobacco (1000 g)	70		75	160		207	218
Deposit to State account: LV33TREL1060000300000							

\*percent of the maximum retail price

## Excise Duty Rates in euros

Oil product type	as of 1 Jan 2018	as of 1 Jan 2020	as of 1 Feb 2021	as of 1 July 2021
	(EUR)			
Unleaded petrol (per 1000 l) <sup>1</sup>	476	509	509	509
Unleaded petrol, ethyl alcohol added (70- 85%) (per 1000 l)	142,8	152,7	360,00	360,00
Leaded petrol (per 1000 l)	594	594	594	594
Diesel fuel (per 1000 l) <sup>2</sup>	372	414	414	414
Petroleum (per 1000 l)				
Fuel oil (per 1000 l) <sup>3</sup>				
Fuel oil (per 1000 kg)	15,65	15,65	15,65	15,65
Marked fuel (per 1000 l)	56,91	56,91	56,91	60
Marked fuel (bio 5%) (per 1000 l)	21,34	21,34	21,34	
Diesel fuel (per 1000 l) agricultural use <sup>4</sup>	55,80 as of 01.07.2018	62,10	62,10	62,10
Biodiesel/paraffinic diesel (per 1000 l) <sup>5</sup>	0	0	330,00	330,00
Marked biodiesel/paraffinic diesel (per 1000 l) <sup>6</sup>	-	-	-	21
Petroleum gases and other gaseous hydrocarbons (per 1000 kg) <sup>7</sup>	244	285	285	285
Payable to Single tax account: LV33TREL1060000300000				

<sup>1</sup> incl. unleaded petrol to which ethyl alcohol of agricultural origin has been added and which has been dehydrated (with an alcoholic strength of not less than 99,5% vol.) and an absolute alcoholic strength of 10,0% vol. of the total quantity of products.

<sup>2</sup> until 31.01.2021, incl. diesel fuel (bio) in which biodiesel or rapeseed oil accounts for 7-30% (excluding) of the total amount of petroleum products and biodiesel not derived from rapeseed oil;

as of 01.02.2021, incl. diesel fuel (bio) in which biodiesel derived entirely from biomass or paraffinised diesel derived from biomass represents 7-30% (excluding) of the total amount of petroleum products.

<sup>3</sup> for fuel oil with a colorimetric index of less than 2.0 and a kinematic viscosity of less than 25 mm<sup>2</sup>/s at 50°C, its substitutes and components.

<sup>4</sup> if it is marked in accordance with Section 28 of the Law and used in accordance with the type, objectives and conditions referred to in Section 18, Paragraph five of the Law (for the production of agricultural products, processing of agricultural land, as well as cranberries or blueberries and land under fish ponds, provided that a minimum income from agricultural production is ensured):

until 31.01.2021, diesel fuel and diesel fuel to which biodiesel from rapeseed has been added;

as of 01.02.2021, diesel fuel and diesel fuel to which biodiesel derived entirely from biomass or paraffinised diesel derived from biomass has been added.

<sup>5</sup> until 31.01.2021, biodiesel produced entirely from rapeseed oil and rapeseed oil sold or used as heating fuel or fuel;

as of 01.02.2021, biodiesel produced entirely from biomass and paraffinised diesel produced from biomass sold or used as a fuel.

<sup>6</sup> if sold or used as heating fuel.

<sup>7</sup> if delivered for use as heating fuel - 0 EUR.

## Coffee



Type of product	EUR
Coffee (per 100 kg)	142,29
Deposit to State account: LV33TREL1060000300000	

## Non-alcoholic beverages



Type of product	EUR
Non-alcoholic beverages (per 100 litres)	7,40
Deposit to State account: LV33TREL1060000300000	

Electronic cigarette liquids 

Type of product		From 1 July 2016 to 31 December 2020	From 1 January 2021	From 1 January 2022	From 1 January 2023
		EUR			
Liquids used in electronic cigarettes, including components for their preparation	per 1 ml of liquid	0,01			
	+ per 1 mg of nicotine	+	-		
	per 1 ml of liquid	-	0,12	0,16	0,20
Deposit to State account: LV33TREL1060000300000					

Tobacco substitutes 

Type of product		From 1 January 2021	From 1 January 2022	From 1 January 2023
		EUR		
Tobacco substitutes*	per 1 000 grams	80,00	100,00	120,00
Deposit to State account: LV33TREL1060000300000				

\*A new excise product as of 1 January 2021

Purpose (per MWh in EUR)	Until 31 December 2020	1 January 2021	1 January 2026
For use as heating fuel	1.65		
For use as transportation fuel	9.64	1.91	10
For use in industrial production and related processes, for primary processing of agricultural raw materials, and for ensuring the necessary climate in the premises of these processes	0.55		
Deposit to State account: LV33TREL1060000300000			

## Feedback on quality

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