

last update: 17 01 2018

TAXES rates applied in the EU to Bottled waters
EFBW survey

Member States	VAT rate (%)			VAT income 2015 (mln €)	Extraction duty (€/m³)	Extraction duty income (mln €)	Excise duty (€/litre)		Excise duty income (mln €)	environmental tax or "ethical" tax	Ethical tax income (mln €)	TOTAL TAX INCOME (mln €)
	mineral water, soft drinks, fruit juice	water supplies	basic food product e.g. Milk				mineral water 1	mineral water 2				
Austria	20	10	10	150	-	0	0	0	0	no	0	150
Belgium	6 retail (21% horeca)	6	6	Not available	1x1	?	0	0,037	0	Eco-tax fixed tariff: 9,86 €/hl for one way packaging and 1,41 € per hl for refillable packaging.	NA	Not available
Bulgaria	20	20	20	44	1,55-4,04€/m³ NMW 0,04€/m³ SW	2,5	0	0	0	no	0	46,5
Croatia	25	10	0		4,19 €/m³ NMW and SW		0	0,053 €/L		yes		Not available
Czech Republic	15	15	15	Not available	0,22 €/m³	0	0	0	0	taxes for the collection and recovery of packaging waste: 208 €/1 t PET	0	Not available
Denmark	25	25	25	na	0,79€/m³	na	0	0	0	Packaging tax and a DRS collection fee	na	Not available
Finland	13	23	13	?	-	0	0,095	0,095	?	yes	NA	?
France	5,5	5,5	5,5	Not available	<0,0058€/l (> municipality) Spring water: no municipal tax	24,7	0,0054 (NMW+SW)	0,0054+0,075	40	no	0	NA
Germany	19	7	7	Not available	depends on the region: 0 - 0,31 €/m³	Not available	0	0	0	No dues/taxes - only deposit for non-refillable packages	0	Not available
Greece	13 still mineral water 23 others	13	13 or 23	Not available	0,15%-0,3% on the selling price	0,15%-0,3% on the sales price	-	-	-	0,003-0,004 per liter	?	NA
Hungary	27	27	5 to 18	30	0,06€-0,15€/m³	0,1	0	0,019	0	1x2	15	45,1
Ireland	23	23	0	50	0	0	0	-	0	0	0	50
Italy	22	10	21	560	depends on the region: - 0,3€-3€/m³ - 25,82€-585,68€/ha	Not available	0	0	0	no	0	#ADR!
Latvia	22	12	?	Not available	-	0	-	0,074	0	?	-	Not available
Lithuania	21	21	?	Not available	-	0	-	-	-	?	-	Not available
Luxembourg	3	3	3	Not available	-	0	0	0	0	no	0	Not available
Malta	18	0	?	Not available	-	0	-	-	-	?	-	Not available
Netherlands	6	6	6	Not available	Ground water tax (abolished as of 1-1-2012) + Waste Tax (Afvastoffenheffing) (abolished as of 1-1-2012)	Not available	0,0883 (from 1-1-2016)	0,0883 (from 1-1-2016)	N/A	1x3	0	N/A
Poland	23 fruit juice 8	8	5	145	0,28€/m³ NMW 0,07€/m³ SW	0,4	0	0	0	no	0	145,4
Portugal	fruit juice 6 mineral water 13 soft drinks 23	6	6	33	Royalties for NMW	Not Available	0	0	0	no	0	33
Romania	9	9	9	Not available	- Exploitation annual tax : 7700 €/Km2 -Royalties (or extraction tax) = 4 euro/m3	Not available	0	0	0	No. There is a tax of 2 ron/Kg (approx. 0,5 €) of packaging applied if a company does not achieve the recycling targets set by the EU.	Not available	Not available
Serbia	20				0,0102 €/lit							0
Slovakia	20	20	20	Not available	0,66€/m³	Not available	-	-	-	?	-	Not available
Slovenia	9,5	9,5	9,5	Not available	2 €/m³ * For year 2014 and 2015	Not available	0	0	0	1x4	Not available	Not available
Spain	10	10	4	Not available	-	0	0	0	0		0	?
Sweden	12	25	12	?	-	0	0	0	0			?
UK	20	0	0	346	depends on the region: - 0,1163€-0,02671€/m³ Standard Unit Charge - 0-0,00426€/m³ Environmental Improvement Unit Charge - 495€ Charges	?	0	0	0	no	0	346