

Tobacco products

Belgian excise duties as of 1 January 2016

Cigarettes

Year	Specific excise duty rate	Increase (%)	Minimum excise duty	Increase (%)	Taxable base
2015	€ 36,8914		€ 154,4645		per 1.000 pieces
2016	€ 39,5200	7,13%	€ 161,4645	4,53%	per 1.000 pieces
2017	€ 42,6694	7,97%	€ 168,4645	4,34%	per 1.000 pieces
2018	€ 46,3437	8,61%	€ 175,4645	4,16%	per 1.000 pieces
2019	€ 48,4433	4,53%	€ 182,4645	3,99%	per 1.000 pieces
2020	€ 48,6323	0,39%	€ 189,4645	3,84%	per 1.000 pieces
		31,83%		22,66%	

Fine-cut smoking tobacco

Year	Specific excise duty rate	Increase (%)	Minimum excise duty	Increase (%)	Taxable base
2015	€ 16,5000		€ 52,0747		per kg
2016	€ 23,7000	43,64%	€ 59,0747	13,44%	per kg
2017	€ 32,3061	36,31%	€ 66,0747	11,85%	per kg
2018	€ 42,3465	31,08%	€ 73,0747	10,59%	per kg
2019	€ 48,0839	13,55%	€ 80,0747	9,58%	per kg
2020	€ 48,6003	1,07%	€ 87,0747	8,74%	per kg
		194,55%		67,21%	

Remarks:

- (1) All new excise duty rates are only final upon publication of the Royal Decree - might be subject to changes
- (2) Ad valorem excise duty rates for both cigarettes and fine-cut tobacco are not affected
- (3) Other smoking tobacco and cigars and cigarillos are not affected