

Evolution des taux d'accises

Cigarettes	commun UEBL ad valorem	commun UEBL spécifique /1000pcs	autonome ad valorem	autonome spécifique /1000 pcs	TVA	min. accises /1000 pcs
01/01/2006	45,84%	6,8914 €	1,30%	7,33 €	15%	92% MPPC
01/01/2007	45,84%	6,8914 €	1,60%	8,50 €	15%	id
01/01/2008	45,84%	6,8914 €	1,60%	8,50 €	15%	id
01/02/2009	45,84%	6,8914 €	2,00%	10,00 €	15%	id
01/02/2010	45,84%	6,8914 €	2,00%	10,00 €	15%	id
01/02/2011	45,84%	6,8914 €	2,00%	10,00 €	15%	98,00/1000
01/02/2012	45,84%	6,8914 €	2,25%	10,3586 €	15%	103,00/1000
01/09/2012	45,84%	6,8914 €	2,25%	10,3586 €	15%	105,00/1000
01/02/2013	45,84%	6,8914 €	2,27%	10,6686 €	15%	108,95/1000
01/02/2014	45,84%	6,8914 €	2,30%	10,8586 €	15%	113,95/1000
01/01/2015	45,84%	6,8914 €	0,81%	11,5000 €	17%	113,95/1000
01/02/2016	45,84%	6,8914 €	0,81%	11,5000 €	17%	113,95/1000
01/02/2017	45,84%	6,8914 €	0,81%	12,0000 €	17%	116,00/1000
01/02/2018	40,04%	6,8914 €	6,61%	12,0000 €	17%	116,00/1000
01/02/2019	40,04%	6,8914 €	6,61%	12,0000 €	17%	116,00/1000
01/02/2020	40,04%	6,8914 €	6,61%	12,2500 €	17%	118,30/1000
01/02/2021	40,04%	6,8914 €	6,61%	12,2500 €	17%	118,30/1000
01/02/2022	40,04%	6,8914 €	6,86%	12,5000 €	17%	124,00/1000

Tabacs fine coupe / Tabac à fumer	commun UEBL ad valorem	autonome ad valorem	autonome spécifique	TVA	min. accises / kg
01/01/2006	31,50%	4,50%	0	15%	/
01/02/2009	31,50%	5,50%	0	15%	/
01/02/2010	31,50%	0,00%	4,00 €/kg	15%	21,00 €/kg
01/02/2011	31,50%	0,00%	5,60 €/kg	15%	24,82 €/kg
01/02/2012	31,50%	1,10%	6,20 €/kg	15%	27,50 €/kg
01/09/2012	31,50%	1,10%	6,20 €/kg	15%	29,00 €/kg
01/02/2013	31,50%	1,20%	7,30 €/kg	15%	31,50 €/kg
01/02/2014	31,50%	1,75%	9,00 €/kg	15%	35,50 €/kg
16/01/2015	31,50%	2,80%	10,00 €/kg	17%	40,00 €/kg
01/02/2016	31,50%	1,65%	12,50 €/kg	17%	43,95 €/kg
01/02/2017	31,50%	1,65%	14,00 €/kg	17%	47,00 €/kg
01/02/2018	31,50%	1,65%	15,85 €/kg	17%	50,00 €/kg
01/02/2019	31,50%	1,65%	16,50 €/kg	17%	50,00 €/kg
01/02/2020	31,50%	2,25%	18,25 €/kg	17%	54,50 €/kg
01/02/2021	31,50%	2,25%	18,75 €/kg	17%	55,80 €/kg
01/02/2022	31,50%	2,75%	19,50 €/kg	17%	58,50 €/kg

Cigares / Cigarillos	commun UEBL ad valorem	autonome ad valorem	TVA	min. accises /1000 pcs
01/01/2006	5%	0%	15%	/
01/02/2009	5%	5%	15%	/
01/02/2010	5%	5%	15%	9,00€/1000
01/02/2010	5%	5%	15%	15,00€/1000
01/02/2012	5%	5%	15%	18,00€/1000
01/09/2012	5%	5%	15%	20,00€/1000
01/02/2013	5%	5%	15%	23,50€/1000
01/02/2014	5%	5%	15%	23,50€/1000
01/01/2015	5%	5%	17%	23,50€/1000
01/02/2016	5%	5%	17%	23,50€/1000
01/02/2017	5%	5%	17%	23,50€/1000
01/02/2018	5%	5%	17%	23,50€/1000
01/02/2019	5%	5%	17%	23,50€/1000
01/02/2020	5%	5%	17%	23,50€/1000
01/02/2021	5%	5%	17%	23,50€/1000
01/02/2022	5%	5%	17%	23,50€/1000