

Incidence of Duty and VAT

Incidence of Duty and VAT per Pint of Stout						
Year	Bar Price per Pint €	Excise Content €	VAT Content €	Total Tax Content €	Tax Exclusive Price €	Tax as a % of Price
2003	3.42	0.47	0.59	1.06	2.35	31.1%
2004	3.55	0.47	0.62	1.09	2.46	30.6%
2005	3.63	0.47	0.63	1.10	2.52	30.3%
2006	3.74	0.47	0.65	1.12	2.62	29.9%
2007	3.85	0.47	0.67	1.14	2.71	29.6%
2008	4.09	0.47	0.71	1.18	2.91	28.9%
2009	4.09	0.47	0.72	1.19	2.89	29.2%
2010	3.96	0.37	0.69	1.06	2.90	26.8%
2011	3.95	0.37	0.69	1.06	2.89	26.8%
2012	4.01	0.37	0.75	1.12	2.89	28.0%
2013	4.28	0.54	0.80	1.34	2.95	31.2%
2014	4.30	0.54	0.80	1.34	2.96	31.2%
2015	4.32	0.54	0.81	1.34	2.97	31.1%
2016	4.34	0.54	0.81	1.35	2.99	31.0%

Incidence of Duty and VAT

Incidence of Duty and VAT per Pint of Lager						
Year	Bar Price Per Pint €	Excise Content €	VAT Content €	Total Tax Content €	Tax Exclusive Price €	Tax as a % of Price
2003	3.79	0.47	0.66	1.13	2.66	29.8%
2004	3.92	0.47	0.68	1.15	2.76	29.4%
2005	3.98	0.47	0.69	1.16	2.82	29.2%
2006	4.13	0.47	0.72	1.19	2.94	28.8%
2007	4.26	0.47	0.74	1.21	3.05	28.4%
2008	4.50	0.47	0.78	1.25	3.25	27.8%
2009	4.50	0.47	0.80	1.27	3.23	28.2%
2010	4.35	0.37	0.75	1.13	3.22	25.9%
2011	4.33	0.37	0.75	1.13	3.21	26.0%
2012	4.39	0.37	0.82	1.19	3.19	27.2%
2013	4.66	0.54	0.87	1.41	3.25	30.2%
2014	4.67	0.54	0.87	1.41	3.26	30.2%
2015	4.69	0.54	0.88	1.41	3.28	30.1%
2016	4.73	0.54	0.88	1.42	3.31	30.0%

Incidence of Duty and VAT

Incidence of Duty and VAT per Standard Measure of Whiskey						
Year	Price Per Measure €	Excise Content €	VAT Content €	Total Tax Content €	Tax Exclusive Price €	Tax as a % of Price
2003	3.26	0.56	0.57	1.12	2.14	34.4%
2004	3.35	0.56	0.58	1.14	2.21	34.0%
2005	3.38	0.56	0.59	1.14	2.24	33.8%
2006	3.47	0.56	0.60	1.16	2.31	33.4%
2007	3.60	0.56	0.62	1.18	2.41	32.9%
2008	3.79	0.56	0.66	1.21	2.57	32.1%
2009	3.80	0.56	0.67	1.23	2.57	32.4%
2010	3.70	0.44	0.64	1.08	2.61	29.3%
2011	3.71	0.44	0.64	1.09	2.62	29.3%
2012	3.77	0.44	0.70	1.15	2.62	30.4%
2013	4.03	0.60	0.75	1.36	2.67	33.7%
2014	4.05	0.60	0.76	1.36	2.69	33.6%
2015	4.10	0.60	0.77	1.37	2.73	33.5%
2016	4.15	0.60	0.78	1.38	2.77	33.3%

Incidence of Duty and VAT

Incidence of Duty and VAT per Bottle of Whiskey						
Year	Price Per Bottle €	Excise Content €	VAT Content €	Total Tax Content €	Tax Exclusive Price €	Tax as a % of Price
2003	23.87	10.99	4.14	15.13	8.74	63.4%
2004	23.89	10.99	4.15	15.14	8.75	63.4%
2005	23.80	10.99	4.13	15.12	8.68	63.5%
2006	23.98	10.99	4.16	15.15	8.83	63.2%
2007	24.26	10.99	4.21	15.20	9.06	62.7%
2008	25.50	10.99	4.43	15.42	10.09	60.4%
2009	25.08	10.99	4.44	15.43	9.65	61.5%
2010	21.42	8.72	3.72	12.43	8.99	58.0%
2011	21.28	8.72	3.69	12.41	8.87	58.3%
2012	21.60	8.72	4.04	12.75	8.84	59.1%
2013	23.08	11.92	4.32	16.24	6.85	70.3%
2014	23.90	11.92	4.47	16.39	7.51	68.6%
2015	23.70	11.92	4.43	16.35	7.35	69.0%
2016	22.52	11.92	4.21	16.13	6.39	71.6%

Incidence of Duty and VAT

Incidence of Duty and VAT Per Litre of Unleaded Petrol						
Year	Price Per Litre (cent)	Excise Content (cent)	VAT Content (cent)	Total Tax Content (cent)	Tax Exclusive Price (cent)	Tax as a % of Price
2003	85.6	40.14	14.86	54.99	30.61	64.2%
2004	100.8	44.27	17.49	61.76	39.04	61.3%
2005	109.4	44.27	18.99	63.25	46.15	57.8%
2006	103.0	44.27	17.88	62.14	40.86	60.3%
2007	119.4	44.27	20.72	64.99	54.41	54.4%
2008	111.5	50.88	19.35	70.23	41.27	63.0%
2009	118.8	50.88	21.02	71.90	46.90	60.5%
2010	131.3	54.32	22.79	77.10	54.20	58.7%
2011	149.0	57.62	25.86	83.48	65.52	56.0%
2012	161.9	58.77	30.27	89.04	72.86	55.0%
2013	153.0	58.77	28.61	87.38	65.62	57.1%
2014	148.1	58.77	27.69	86.46	61.64	58.4%
2015	131.4	58.77	24.57	83.34	48.06	63.4%
2016	130.6	58.77	24.42	83.19	47.41	63.7%

Incidence of Duty and VAT

Incidence of Duty and VAT Per Litre of Auto Diesel						
Year	Price Per Litre (cent)	Excise Content (cent)	VAT Content (cent)	Total Tax Content (cent)	Tax Exclusive Price (cent)	Tax as a % of Price
2003	78.4	32.67	13.61	46.28	32.12	59.0%
2004	98.6	36.81	17.11	53.92	44.68	54.7%
2005	109.7	36.81	19.04	55.84	53.86	50.9%
2006	102.7	36.81	17.82	54.63	48.07	53.2%
2007	118.2	36.81	20.51	57.32	60.88	48.5%
2008	113.0	36.81	19.61	56.42	56.58	49.9%
2009	108.9	40.92	19.27	60.19	48.71	55.3%
2010	125.0	44.92	21.69	66.61	58.39	53.3%
2011	144.2	46.57	25.03	71.60	72.60	49.7%
2012	155.8	47.90	29.13	77.04	78.76	49.4%
2013	147.3	47.90	27.54	75.45	71.85	51.2%
2014	139.1	47.90	26.01	73.91	65.19	53.1%
2015	119.8	47.90	22.40	70.30	49.50	58.7%
2016	120.7	47.90	22.57	70.47	50.23	58.4%

Incidence of Duty and VAT

Incidence of Duty and VAT Per Packet of 20 Cigarettes								
Year	Retail Price €	Excise Content - Specific €	Excise Content - Ad Valorem €	Excise Content - Total €	VAT Content €	Total Tax Content €	Tax Exclusive price €	Total Tax as % of Price
2003	5.84	2.50	1.08	3.58	1.01	4.59	1.25	78.6%
2004	6.16	2.67	1.13	3.80	1.07	4.87	1.29	79.0%
2005	6.25	2.67	1.15	3.81	1.09	4.90	1.35	78.3%
2006	6.40	2.67	1.17	3.84	1.11	4.95	1.45	77.3%
2007	7.02	3.03	1.25	4.27	1.22	5.49	1.52	78.3%
2008	7.88	3.51	1.44	4.95	1.37	6.31	1.56	80.1%
2009	8.35	3.67	1.52	5.19	1.48	6.67	1.68	79.9%
2010	8.46	3.67	1.54	5.21	1.47	6.68	1.78	79.0%
2011	8.55	3.67	1.56	5.23	1.48	6.71	1.84	78.5%
2012	9.12	4.66	0.82	5.49	1.71	7.19	1.93	78.9%
2013	9.47	4.84	0.83	5.66	1.77	7.43	2.04	78.5%
2014	9.99	5.11	0.88	6.00	1.87	7.87	2.12	78.7%
2015	10.49	5.44	0.96	6.40	1.96	8.37	2.12	79.8%
2016	11.24	5.76	1.07	6.83	2.10	8.94	2.12	79.5%