

## 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
2023	5.64	0.54	1.05	1.59	4.05	28.2%
2022	5.16	0.54	0.96	1.50	3.66	29.1%
2021	4.95	0.54	0.93	1.46	3.49	29.5%
2020	4.88	0.54	0.85	1.38	3.50	28.3%
2019	4.66	0.54	0.87	1.41	3.25	30.2%
2018	4.62	0.54	0.86	1.40	3.22	30.3%
2017	4.48	0.54	0.81	1.37	3.11	30.6%
2016	4.34	0.54	0.81	1.35	2.99	31.0%
2015	4.32	0.54	0.81	1.34	2.97	31.1%
2014	4.30	0.54	0.80	1.34	2.96	31.2%
2013	4.28	0.54	0.80	1.34	2.95	31.2%
2012	4.01	0.37	0.75	1.12	2.89	28.0%
2011	3.95	0.37	0.69	1.06	2.89	26.8%
2010	3.96	0.37	0.69	1.06	2.90	26.8%
2009	4.09	0.47	0.72	1.19	2.89	29.2%
2008	4.09	0.47	0.71	1.18	2.91	28.9%
2007	3.85	0.47	0.67	1.14	2.71	29.6%
2006	3.74	0.47	0.65	1.12	2.62	29.9%
2005	3.63	0.47	0.63	1.10	2.52	30.3%
2004	3.55	0.47	0.62	1.09	2.46	30.6%
2003	3.42	0.47	0.59	1.06	2.35	31.1%

## 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
2023	6.07	0.54	1.13	1.67	4.40	27.5%
2022	5.57	0.54	1.04	1.58	3.99	28.3%
2021	5.31	0.54	0.99	1.53	3.78	28.8%
2020	5.26	0.54	0.91	1.45	3.81	27.5%
2019	5.06	0.54	0.95	1.48	3.58	29.3%
2018	5.00	0.54	0.94	1.47	3.53	29.4%
2017	4.87	0.54	0.91	1.45	3.43	29.7%
2016	4.73	0.54	0.88	1.42	3.31	30.0%
2015	4.69	0.54	0.88	1.41	3.28	30.1%
2014	4.67	0.54	0.87	1.41	3.26	30.2%
2013	4.66	0.54	0.87	1.41	3.25	30.2%
2012	4.39	0.37	0.82	1.19	3.19	27.2%
2011	4.33	0.37	0.75	1.13	3.21	26.0%
2010	4.35	0.37	0.75	1.13	3.22	25.9%
2009	4.50	0.47	0.80	1.27	3.23	28.2%
2008	4.50	0.47	0.78	1.25	3.25	27.8%
2007	4.26	0.47	0.74	1.21	3.05	28.4%
2006	4.13	0.47	0.72	1.19	2.94	28.8%
2005	3.98	0.47	0.69	1.16	2.82	29.2%
2004	3.92	0.47	0.68	1.15	2.76	29.4%
2003	3.79	0.47	0.66	1.13	2.66	29.8%

## 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
2023	5.35	0.60	1.00	1.60	3.74	30.0%
2022	5.02	0.60	0.94	1.54	3.48	30.7%
2021	4.79	0.60	0.90	1.50	3.29	31.3%
2020	4.77	0.60	0.83	1.43	3.34	30.0%
2019	4.52	0.60	0.85	1.45	3.07	32.1%
2018	4.45	0.60	0.83	1.44	3.01	32.3%
2017	4.30	0.60	0.80	1.41	2.89	32.8%
2016	4.15	0.60	0.78	1.38	2.77	33.3%
2015	4.10	0.60	0.77	1.37	2.73	33.5%
2014	4.05	0.60	0.76	1.36	2.69	33.6%
2013	4.03	0.60	0.75	1.36	2.67	33.7%
2012	3.77	0.44	0.70	1.15	2.62	30.4%
2011	3.71	0.44	0.64	1.09	2.62	29.3%
2010	3.70	0.44	0.64	1.08	2.61	29.3%
2009	3.80	0.56	0.67	1.23	2.57	32.4%
2008	3.79	0.56	0.66	1.21	2.57	32.1%
2007	3.60	0.56	0.62	1.18	2.41	32.9%
2006	3.47	0.56	0.60	1.16	2.31	33.4%
2005	3.38	0.56	0.59	1.14	2.24	33.8%
2004	3.35	0.56	0.58	1.14	2.21	34.0%
2003	3.26	0.56	0.57	1.12	2.14	34.4%

## 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
2023	26.81	11.92	5.01	16.93	9.87	63.2%
2022	26.01	11.92	4.86	16.78	9.22	64.5%
2021	22.93	11.92	4.29	16.21	6.72	70.7%
2020	24.57	11.92	4.26	16.18	8.39	65.9%
2019	22.57	11.92	4.22	16.14	6.43	71.5%
2018	22.87	11.92	4.28	16.20	6.67	70.8%
2017	22.63	11.92	4.23	16.15	6.48	71.4%
2016	22.52	11.92	4.21	16.13	6.39	71.6%
2015	23.70	11.92	4.43	16.35	7.35	69.0%
2014	23.90	11.92	4.47	16.39	7.51	68.6%
2013	23.08	11.92	4.32	16.24	6.85	70.3%
2012	21.60	8.72	4.04	12.75	8.84	59.1%
2011	21.28	8.72	3.69	12.41	8.87	58.3%
2010	21.42	8.72	3.72	12.43	8.99	58.0%
2009	25.08	10.99	4.44	15.43	9.65	61.5%
2008	25.50	10.99	4.43	15.42	10.09	60.4%
2007	24.26	10.99	4.21	15.20	9.06	62.7%
2006	23.98	10.99	4.16	15.15	8.83	63.2%
2005	23.80	10.99	4.13	15.12	8.68	63.5%
2004	23.89	10.99	4.15	15.14	8.75	63.4%
2003	23.87	10.99	4.14	15.13	8.74	63.4%

## Incidence of Duty and VAT

<b>Incidence of Duty and VAT Per Litre of Unleaded Petrol</b>						
Year	Price Per Litre (cent)	Excise Content (cent)	VAT Content (cent)	Total Tax Content (cent)	Tax Exclusive Price (cent)	Tax as a % of Price
2023	179.60	60.64	33.58	94.22	85.38	52.5%
2022	181.10	48.33	33.86	82.20	98.90	45.4%
2021	171.60	63.67	32.09	95.76	75.84	55.8%
2020	136.30	61.94	23.66	85.59	50.71	62.8%
2019	143.80	60.17	26.89	87.06	56.74	60.5%
2018	148.30	58.77	27.73	86.50	61.80	58.3%
2017	137.90	58.77	25.79	84.56	53.34	61.3%
2016	130.60	58.77	24.42	83.19	47.41	63.7%
2015	131.40	58.77	24.57	83.34	48.06	63.4%
2014	148.10	58.77	27.69	86.46	61.64	58.4%
2013	153.00	58.77	28.61	87.38	65.62	57.1%
2012	161.90	58.77	30.27	89.04	72.86	55.0%
2011	149.00	57.62	25.86	83.48	65.52	56.0%
2010	131.30	54.32	22.79	77.10	54.20	58.7%
2009	118.80	50.88	21.02	71.90	46.90	60.5%
2008	111.50	50.88	19.35	70.23	41.27	63.0%
2007	119.40	44.27	20.72	64.99	54.41	54.4%
2006	103.00	44.27	17.88	62.14	40.86	60.3%
2005	109.40	44.27	18.99	63.25	46.15	57.8%
2004	100.80	44.27	17.49	61.76	39.04	61.3%
2003	85.60	40.14	14.86	54.99	30.61	64.2%

## 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
2023	180.0	52.68	33.66	86.34	93.66	48.0%
2022	201.3	42.55	37.64	80.19	121.11	39.8%
2021	161.4	53.55	30.18	83.73	77.67	51.9%
2020	125.3	51.54	21.75	73.28	52.02	58.5%
2019	134.3	49.49	25.11	74.60	59.70	55.5%
2018	140.6	47.90	26.29	74.19	66.41	52.8%
2017	126.7	47.90	23.69	71.59	55.11	56.5%
2016	120.7	47.90	22.57	70.47	50.23	58.4%
2015	119.8	47.90	22.40	70.30	49.50	58.7%
2014	139.1	47.90	26.01	73.91	65.19	53.1%
2013	147.3	47.90	27.54	75.45	71.85	51.2%
2012	155.8	47.90	29.13	77.04	78.76	49.4%
2011	144.2	46.57	25.03	71.60	72.60	49.7%
2010	125.0	44.92	21.69	66.61	58.39	53.3%
2009	108.9	40.92	19.27	60.19	48.71	55.3%
2008	113.0	36.81	19.61	56.42	56.58	49.9%
2007	118.2	36.81	20.51	57.32	60.88	48.5%
2006	102.7	36.81	17.82	54.63	48.07	53.2%
2005	109.7	36.81	19.04	55.84	53.86	50.9%
2004	98.6	36.81	17.11	53.92	44.68	54.7%
2003	78.4	32.67	13.61	46.28	32.12	59.0%

## 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
2023	16.34	8.57	1.45	10.02	3.06	13.07	3.27	80.0%
2022	15.38	8.05	1.34	9.39	2.88	12.27	3.12	79.7%
2021	14.64	7.67	1.29	8.96	2.74	11.70	2.94	79.9%
2020	13.62	7.13	1.37	8.50	2.36	10.86	2.76	79.7%
2019	13.33	6.92	1.19	8.11	2.49	10.60	2.73	79.5%
2018	12.57	6.54	1.14	7.68	2.35	10.03	2.54	79.8%
2017	11.85	6.18	1.07	7.25	2.22	9.47	2.38	79.9%
2016	11.24	5.76	1.07	6.83	2.10	8.94	2.31	79.5%
2015	10.49	5.44	0.96	6.40	1.96	8.37	2.12	79.8%
2014	9.99	5.11	0.88	6.00	1.87	7.87	2.12	78.7%
2013	9.47	4.84	0.83	5.66	1.77	7.43	2.04	78.5%
2012	9.12	4.66	0.82	5.49	1.71	7.19	1.93	78.9%
2011	8.55	3.67	1.56	5.23	1.48	6.71	1.84	78.5%
2010	8.46	3.67	1.54	5.21	1.47	6.68	1.78	79.0%
2009	8.35	3.67	1.52	5.19	1.48	6.67	1.68	79.9%
2008	7.88	3.51	1.44	4.95	1.37	6.31	1.56	80.1%
2007	7.02	3.03	1.25	4.27	1.22	5.49	1.52	78.3%
2006	6.40	2.67	1.17	3.84	1.11	4.95	1.45	77.3%
2005	6.25	2.67	1.15	3.81	1.09	4.90	1.35	78.3%
2004	6.16	2.67	1.13	3.80	1.07	4.87	1.29	79.0%
2003	5.84	2.50	1.08	3.58	1.01	4.59	1.25	78.6%