

Taxes and fees on petroleum products

		Tax base 1.1.2009	Tax revenue 2008 EUR mill.
Excise tax	Gasoline		1 462
	- sulphur free	62,70 c/l	
	-fiscal tax	57,24 c/l	
	-carbon dioxide tax	4,78 c/l	
	-strategic stockpile fee	0,68 c/l	
	- muu laatu	65,35 c/l	
	-perusvero	59,89 c/l	
	-lisävero	4,78 c/l	
	-huoltovarm.maksu	0,68 c/l	
	Diesel fuel		962
	-sulphur free grade	36,40 c/l	
	-fiscal tax	30,67 c/l	
	-carbon dioxide tax	5,38 c/l	
	-strategic stockpile fee	0,35 c/l	
	- other	43,51 c/l	
	-fiscal tax	33,32 c/l	
	-carbon dioxide tax	5,38 c/l	
	-strategic stockpile fee	0,35 c/l	
	Heating oil	8,70 c/l	181
	-fiscal tax	2,94 c/l	
	-carbon dioxide tax	5,41 c/l	
	-strategic stockpile fee	0,35 c/l	
	Fuel oil	7,44 c/kg	57
	-fiscal tax	-	
	-carbon dioxide tax	6,42 c/kg	
	-strategic stockpile fee	0,28 c/kg	
	Jet fuel (leisure flying)	39,05 c/l	0
	-fiscal tax	33,32 c/l	
	-carbon dioxide tax	5,38 c/l	
	-strategic stockpile fee	0,35 c/l	
	Avitation gas (leisure flying)	43,00 c/l	1
	-fiscal tax	37,54 c/l	
	-carbon dioxide tax	4,78 c/l	
	-strategic stockpile fee	0,68 c/l	
	Natural gas	2,100 €/MWh	50*
	-fiscal tax	-	
	-carbon dioxide tax	2,016 €/MWh	
	-strategic stockpile fee	0,084 €/MWh	
Oil pollution protection charge	Crude oil, oil products	0,50 EUR/t**	8
Waste oil charge	Lubricants	5,75 c/kg	4
VAT	All petroleum products ***	22% of the pre-VAT retail price	2 000*

TOTAL TAX REVENUE

4 700*

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**the fee is 1,00 EUR/t if the oil is transported by a tanker without a double bottom

*** the total VAT income is calculated only on the basis of gasoline, diesel fuel and fuel oils

Source: National Board of Customs