

EXCISE STRUCTURES

¹⁹⁷⁹ *Expected to include all
BATCo operating companies.*

	Excise		VAT	Incidence % RSP
	Specific	Ad val		
France	✓	✓	✓	75.0
Germany	✓	✓	✓	71.8
UK	✓	✓	✓	76.4
Italy	✓	✓	✓	73.0
Spain	✓	✓	✓	70.0
Denmark	✓	✓	✓	84.6
Australia	✓	✓		60.2
China		✓	✓	47.0
Malaysia	✓		✓	24.3
Singapore	✓			22.5
USA	✓			40.0
Guatemala		✓	✓	47.1
Argentina		✓	✓	68.3
Brazil		✓	✓	73.5
Chile		✓	✓	68.1
Cameroon	✓			9.6
Nigeria		✓		25.0
Zimbabwe		✓		31.5
Kenya		✓	✓	57.3
Pakistan	✓	✓	✓	65.5
India	✓			58.0
Sri Lanka	✓		✓	75.5

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