



ULST Timisoara  
**Multidisciplinary Conference on  
 Sustainable Development**  
 21-22 May 2026



## STUDY REGARDING THE EVOLUTION OF EXCISE TAXES IN ROMANIA AND THEIR EFFECTS ON THE ECONOMY

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**Abstract:** The article presents the analysis of the evolution of excise taxes in Romania and implicitly their influence on the economy and on the population. Products subject to excise tax are goods on which the state imposes an additional tax, called excise tax. This category includes alcohol, fuels (gasoline and diesel), tobacco and energy products.

Romanian agriculture is marked by the increase in production costs and market volatility, and the increased price of fuels has become the critical factor for the activity of agricultural holdings, the reduction of excise duty from the price of fuels being a requirement of farmers during this period.

Effects are concentrated in the social dissatisfaction determined by the level of fuel prices and implicitly of the taxes that generated dissatisfaction among the population..

### • Introduction

The rapid increase in government spending in the European Union countries has created political concerns regarding the generation of tax revenues and the impact on economic growth.

Ensuring financial sources for public activities constitutes the essence of the state's existence and is related to its proper functioning. Taxation constitutes the basic source for the creation of state revenues necessary to finance public spending.

In Romania, the excise regime was established by the promulgation of Law no. 42/1993. By this law, excise taxes were calculated, mainly, based on the ad-valorem system by reporting percentage rates on the tax base. EU legislation specifies the minimum excise duty rates that will be applied, although EU countries have the possibility to set higher rates if they wish to do so.

The broad definition of excise duties considers them to be important revenue-generating instruments for the state budget. They have distinctive features induced by selectivity related to the determination of tax obligations.

### • Material and method

The article addressed the issue of excise duties and focused on analyzing the evolution of excise duties, a current topic with an impact on the economy.

The working methodology followed the study of specialized literature, the legislation in force regarding indirect taxes, then the information was collected and analyzed along with articles and specialized websites. As the research approach in the article, it is descriptive-analytical, the aspects of the study being directly related to the evolution of the size of excise duty rates, with a significant impact on the daily life of consumers. Excise duties are applied to products that are consumed by the population and companies usually in large quantities and that cannot be replaced with other products. The consequence of this fact is translated into a constant tax with an ever-increasing fiscal yield.

### • Results and discussions

Table 1. Evolution of excise duty levels on alcohol and alcoholic beverages

Product name or product group	U.M.	Excise duty level (lei/U.M.)				
		2022	2023	2024	2025	2026
Beer, of which:						
Beer produced by independent producers whose annual production does not exceed 200 thousand hl	hl/1 degree Plato	3.77	4.20	4.62	4.82	5.83
		2.08	2.31	2.54	2.65	3.21
Wines						
1. Still wines	hl of product	0.00	0.00	0.00	10	11
2. Sparkling wines		54.14	60.31	66.34	69.26	83.81
Fermented beverages, other than beer and wine						
1. still, of which:		453.47	505.07	555.58	580.03	701.83
1.1. apple and perry cider		0.00	0.00	0.00	10.00	11
1.2. mead obtained by fermenting a solution of honey in water	hl of product	0.00	0.00	0.00	10.00	11
1.3. obtained from berries, without other added flavourings or alcohol:		0.00	0.00	0.00	0.00	11
2. sparkling wines of which:		54.14	60.31	66.34	69.2	83.81
2.1. apple and pear cider		0.00	0.00	0.00	0.00	11
Intermediate products	hl of product	453.47	505.07	555.5	580.03	701.83
Ethyl alcohol, of which:		3,778.89	4,208.86	4,629.75	4,833.46	5,848.49
1. Ethyl alcohol produced in small distilleries	hl of pure alcohol	1,889.44	2,104.43	2,314.87	2,416.72	2,924.23

Table 2. Evolution of excise duty levels on processed tobacco

Product name or product group	U.M.	Excise duty level (lei/U.M.)				
		2022	2023	2024	2025	2026
Cigarettes	1000 cigarettes	563.97	594.97	672.92	672.92	703.47
Cigarettes and cigarillos	1000 pieces	346.50	346.50	591.20	591.20	620.00
Fine-cut smoking tobacco for rolling cigarettes	kg	548.60	548.61	591.25	591.20	620.00
Other smoking tobaccos	kg	548.60	548.61	591.25	591.2	620.00

Table 3. Evolution of excise duty levels on energy products

Product name or product group	U.M.	Excise duty level (lei/U.M.)				
		2022	2023	2024	2025	2026
Leaded Gasoline	tonn	2,891.23	2,703.83	3,085.04	3,862.81	4,674.00
	1,000 litres	2,226.24	2,083.07	2,375.48	2,974.36	3,598.98
Unleaded Gasoline	ton	2,458.10	2,305.64	2,622.87	3,284.13	3,973.79
	1,000 litres	1,892.72	1,776.30	2,019.60	2,528.76	3,059.80
Diesel Fuel	ton	2,052.89	1,931.61	2,190.51	2,742.76	3,318.74
	1,000 litres	1,734.66	1,632.81	1,850.95	2,317.59	2,804.29
Fuel oil						
1. used for commercial purposes	tonn	81.21	90.76	102.24	108.50	115.1
2. used for non-commercial purposes		81.21	90.76	102.24	108.50	115.1
Liquefied petroleum gas						
1. used as fuel for engines		694.42	776.09	874.24	927.78	984.60
2. used as fuel for heating		614.50	686.77	773.62	821.00	871.28
3. used for household purposes	tonn	0.00	0.00	0.00	0.00	0.00
Natural gas						
1. used as fuel for engines		14.08	15.73	17.72	18.81	19.96
2. used as fuel for heating		0.00	0.00	0.00	0.00	0.00
2.1. for commercial purposes	GJ	0.93	1.03	1.17	1.24	1.31
2.2. for non-commercial purposes		1.74	1.94	2.19	2.32	2.46
Kerosene						
1. used as fuel for engines	tonn	3,017.78	3,372.72	3,799.23	4,031.89	4,278.82
	1,000 litres	2,414.22	2,698.17	3,039.37	3,225.50	3,423.05
2. used as fuel for heating	tonn	2,544.05	2,843.27	3,202.83	3,398.97	3,607.13
	1,000 litres	2,035.23	2,274.60	2,562.25	2,719.16	2,885.69
Coal and coke						
1. used for commercial purposes	GJ	0.81	0.91	1.02	1.08	1.15
2. used for noncommercial purposes		1.62	1.81	2.04	2.17	2.30
Electricity						
1. Electricity used for commercial purposes	Mwh	2.71	3.03	3.41	3.63	3.84
2. Electricity used for non-commercial purposes		5.42	6.05	6.82	7.24	7.68

### • Conclusions

The use of excise duties is explained by financial reasons like any other tax applied. We have found that over time, the large-scale application of consumption taxes also aims at some moral and social objectives. As a final conclusion from what has been analyzed in this study, we can appreciate that excise taxes are certainly still an important source of income, with a predilection in developing countries, as in Romania.