

**SPAIN - EXCISE DUTY**  
**REFUND AMOUNTS PER LITER**

PROVINCE	REFUND AMOUNT 2019	REFUND AMOUNT 2018
Andalucía	0.049	0.049
Aragón	0.049	0.025
Asturias	0.049	0.041
Baleares	0.049	0.049
Cantabria	0.049	0.001
C. La Mancha	0.049	0.049
C. León	0.049	0.001
Cataluña	0.049	0.049
Extremadura	0.049	0.0394
Galicia	0.049	0.049
Madrid	0.049	0.018
Murcia	0.049	0.049
Navarra	0.049	0.001
Rioja	0.049	0.001
C. Valenciana	0.049	0.049
Álava	0.049	0.001
Guipúzcoa	0.049	0.001
Vizcaya	0.049	0.001

As of January 1, 2019, the refundable amounts for all regions in Spain are standardized and stand at 0.049 EUR per litre for each region in Spain ( 0.048 EUR/L + main rate 0.001 EUR/L)