

Council Directive 92/83/EEC of 19 October 1992 on the harmonization
of the structures of excise duties on alcohol and alcoholic beverages

SECTION I

BEER

Scope

- Article 1 (1) Member States shall apply an excise duty to beer...
Article 2 For the purposes of this Directive, the term 'beer' covers...

Establishment of the duty

- Article 3 (1) The excise duty levied by Member States on beer...
Article 4 (1) Member States may apply reduced rates of duty, which...
Article 5 (1) Member States may apply reduced rates, which may fall...
Article 6 Subject to such conditions as they shall lay down to...

SECTION II

WINE

Scope

- Article 7 (1) Member States shall apply an excise duty to wine...
Article 8 For the purposes of this Directive: The term 'still wine'...

Establishment of the duty

- Article 9 (1) The excise duty levied by Member States on wine...
Article 10 Subject to such conditions as they shall lay down to...

SECTION III

FERMENTED BEVERAGES OTHER THAN WINE AND BEER

Scope

- Article 11 (1) Member States shall apply an excise duty to fermented...
Article 12 For the purposes of this Directive and without prejudice to...

Establishment of the duty

- Article 13 (1) The exercise duty levied by Member States on other...
Article 14 Subject to such conditions as they shall lay down to...
Article 15 For the application of Directive 92/84/EEC and Directive 92/12/
EEC, references...

SECTION IV

INTERMEDIATE PRODUCTS

Scope

- Article 16 (1) Member States shall apply an excise duty to intermediate...
Article 17 (1) For the purposes of this Directive the term ‘intermediate...

Establishment of the duty

- Article 18 (1) The excise duty levied by Member States on intermediate...

SECTION V

ETHYL ALCOHOL

Scope

- Article 19 (1) Member States shall apply an excise duty to ethyl...
Article 20 For the purposes of this Directive the term ‘ethyl alcohol’...

Establishment of the duty

- Article 21 The excise duty on ethyl alcohol shall be fixed per...
Article 22 (1) Member States may apply reduced rates of excise duty...
Article 23 The following Member States may apply a reduced rate, which...

SECTION VI

MISCELLANEOUS

- Article 24 (1) Member States need not require that products covered by...
Article 25 Member States may refund the excise duty on alcoholic drinks...
Article 26 References in this Directive to CN codes shall be to...

SECTION VII

EXEMPTIONS

- Article 27 (1) Member States shall exempt the products covered by this...
Article 28 The United Kingdom may continue to apply the exemptions
which...

SECTION VIII

FINAL PROVISIONS

- Article 29 (1) Member States shall bring into force the laws, regulations...
Article 30 This Directive is addressed to the Member States.

Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

- (1) OJ No C 322, 21. 12. 1990, p. 11.
- (2) OJ No C 67, 16. 3. 1992, p. 165.
- (3) OJ No C 96, 18. 3. 1991, p. 25.
- (4) OJ No L 76, 23. 3. 1992, p. 1.
- (5) See page 29 of this Official Journal.