

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

SECTION II

WINE

Establishment of the duty

Article 10

Subject to such conditions as they shall lay down to ensure the straightforward application of this Article, Member States may exempt from excise duty wine produced by a private individual and consumed by the producer, members of his family or his guests, provided no sale is involved.