

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

SECTION III

FERMENTED BEVERAGES OTHER THAN WINE AND BEER

Scope

Article 11

- 1 Member States shall apply an excise duty to fermented beverages other than beer and wine (other fermented beverages) in accordance with this Directive.
- 2 Member States shall fix their rates in accordance with Directive 92/84/EEC.