

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

SECTION IV

INTERMEDIATE PRODUCTS

Scope

Article 17

1 For the purposes of this Directive the term ‘intermediate products’ covers all products of an actual alcoholic strength by volume exceeding 1,2 % vol, but not exceeding 22 % vol and falling within CN codes 2204, 2205 and 2206 but not covered by Articles 2, 8 and 12.

2 Notwithstanding the provisions of Article 12, Member States may treat as an intermediate product any still fermented beverage falling within the scope of Article 12 (1) which has an actual alcoholic strength exceeding 5,5 % vol. and which is not entirely of fermented origin, and any sparkling fermented beverage falling within the scope of Article 12 (2) which has an actual alcoholic strength exceeding 8,5 vol. and which is not entirely of fermented origin.