

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

COUNCIL DIRECTIVE 92/83/EEC

of 19 October 1992

on the harmonization of the structures of excise
duties on alcohol and alcoholic beverages

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 99 thereof,

Having regard to the proposal from the Commission⁽¹⁾,

Having regard to the opinion of the European Parliament⁽²⁾,

Having regard to the opinion of the Economic and Social Committee⁽³⁾,

Whereas Directive 92/12/EEC lays down provisions on the general arrangements for products subjects subject to excise duty⁽⁴⁾;

Whereas Directive 92/84/EEC⁽⁵⁾ lays down minimum rates of excise duty to be applied in the Member States to alcohol and alcoholic beverages;

Whereas it is important to the proper functioning of the internal market to determine common definitions for all the products concerned;

Whereas it is useful to base such definitions on those set out in the combined nomenclature in force at the date of the adoption of this Directive;

Whereas, in the case of beer, it is possible to permit alternative methods of calculating the duty on the finished product;

Whereas, in the case of beer, it is possible within certain limits to permit Member States to apply the duty to gravity bands of more than one degree Plato, provided always that no beer is charged at less than the Community minimum rate;

Whereas, in the case of beer produced in small independent breweries and ethyl alcohol produced in small distilleries, common solutions are required permitting Member States to apply reduced rates of duty to those products;

Whereas it is possible to permit variations in the strength at which Member States commence to subject beer to duty, provided that no unacceptable problems are caused in the internal market;

Whereas in the case of beer, wine and other fermented beverages it is advisable to permit Member States to exempt from duty home-made products which are not produced for commercial purposes;

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Whereas, in principle, Member States should apply a single rate per hectolitre of finished product to all still wine and other still fermented beverages, and a single rate of duty per hectolitre of finished product to all sparkling wine and sparkling fermented beverages;

Whereas it is advisable to permit Member States to apply reduced rates of duty to all kinds of wine and other fermented beverages provided always that the actual alcoholic strength of the products does not exceed 8,5 % vol.;

Whereas Member States applying a higher rate of duty to certain wines on 1 January 1992 should be permitted to continue to do so;

Whereas in principle, Member States should apply a single rate of duty per hectolitre of finished product to all intermediate products;

Whereas it is advisable to permit Member States to apply a reduced rate of the intermediate products duty, on the one hand to products of strengths not exceeding 15 % vol., and on the other hand to natural sweet wines;

Whereas, in principle, Member States should apply the same rate of duty per hectolitre of pure alcohol to all ethyl alcohol as defined in this Directive;

Whereas it is possible to permit Member States to apply reduced rates or exemptions for certain products of a regional and traditional nature;

Whereas, in the cases where Member States are permitted to apply reduced rates, such reduced rates should not cause distortion of competition within the internal market;

Whereas Member States should be permitted to refund the excise duty on alcoholic drinks which have become unfit for consumption;

Whereas it is necessary to lay down at Community level the exemptions which apply to goods which are transported between Member States;

Whereas, however, it is possible to permit Member States an option to apply exemptions tied to end-uses within their territory;

Whereas it is necessary to provide for a system of notification of the denaturing requirements of each Member State for completely denatured alcohol, and for their acceptance by other Member States;

Whereas Member States should not be deprived of the means of combating any evasion, avoidance or abuse which may arise in the field of exemptions;

Whereas Member States should be permitted to give effect to the exemptions required by this Directive by way of refund;

Whereas, since certain Member States apply a higher rate of duty to 'other sparkling fermented beverages' than to intermediate products, they should be permitted to apply this higher rate to intermediate products having the characteristics of these 'other sparkling fermented beverages',

HAS ADOPTED THIS DIRECTIVE:

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- (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.