

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.

Article 12

For the purposes of this Directive and without prejudice to the provisions of Article 17:

1. The term 'other still fermented beverages' covers all products falling within CN codes 2204 and 2205 but not mentioned in Article 8 above, and products falling within CN code 2206, except other sparkling fermented beverages as defined in point 2 of this Article and any product covered by Article 2:
 - having an actual alcoholic strength by volume exceeding 1,2 % vol. but not exceeding 10 % vol.,
 - having an actual alcoholic strength by volume exceeding 10 % but not exceeding 15 % vol., provided that the alcohol contained in the product is entirely of fermented origin.
2. The term 'other sparkling fermented beverages' covers all products falling within CN code 2206 00 91 as well as products falling within CN codes 2204 10, 2204 21 10, 2204 29 10 and 2205 not mentioned in Article 8 above which:
 - are contained in bottles with 'mushroom stoppers' held in place by ties or fastenings, or they have an excess pressure due to carbon dioxide in solution of three bar or more,
 - have an actual alcoholic strength by volume exceeding 1,2 % vol., but not exceeding 13 % vol.,
 - have an actual alcoholic strength by volume exceeding 13 %, but not exceeding 15 % vol., provided that the alcohol contained in the product is entirely of fermented origin.