

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.

Establishment of the duty

Article 13

- 1 The excise duty levied by Member States on other fermented beverages shall be fixed by reference to the number of hectolitres of finished product.
- 2 Except as provided in paragraph 3, Member States shall levy the same rate of excise duty on all products chargeable with the duty on other still fermented beverages. Similarly they shall levy the same rate of excise duty on all products chargeable with the duty on other sparkling

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fermented beverages. They may apply the same rate of excise duty to both other still fermented beverages and other sparkling fermented beverages.

3 Member States may apply reduced rates of excise duty to any type of other still and sparkling fermented beverages of an actual alcoholic strength by volume not exceeding 8,5 % vol.

Article 14

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

Article 15

For the application of Directive 92/84/EEC and Directive 92/12/EEC, references to 'wine' shall be deemed to apply equally to other fermented beverages as defined in this section.