

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

SECTION I

**BEER**

*Establishment of the duty*

*Article 5*

- 1 Member States may apply reduced rates, which may fall below the minimum rate, for beer with an actual alcoholic strength by volume not exceeding 2,8 % vol.
- 2 Member States may confine the application of this Article to products containing a mixture of beer with non-alcoholic drinks falling within CN code 2206.