

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

Scope

Article 1

- 1 Member States shall apply an excise duty to beer in accordance with this Directive.
- 2 Member States shall fix their rates in accordance with Directive 92/84/EEC.

Article 2

For the purposes of this Directive, the term 'beer' covers any product falling within CN code 2203 or any product containing a mixture of beer with non-alcoholic drinks falling within CN code 2206, in either case with an actual alcoholic strength by volume exceeding 0,5 % vol.

Establishment of the duty

Article 3

- 1 The excise duty levied by Member States on beer shall be fixed by reference either:
 - to the number of hectolitre/degrees Plato,
 - or
 - to the number of hectolitre/degrees of actual alcoholic strength by volume of finished product.

- 2 In assessing the charge to duty on beer in accordance with the requirements of Directive 92/84/EEC, Member States may ignore fractions of a degree Plato or degree of actual alcoholic strength by volume.

In addition, Member States which levy the duty by reference to the number of hectolitre/degrees Plato may divide beer into categories consisting of no more than four degrees Plato per category and charge the same rate of duty per hectolitre on all beers falling within each category. Such rates shall invariably equal or exceed the minimum rate laid down in Article 6 of Directive 92/84/EEC, hereinafter referred to as the minimum rate.

Article 4

- 1 Member States may apply reduced rates of duty, which may be differentiated in accordance with the annual production of the breweries concerned, to beer brewed by independent small breweries within the following limits:
 - the reduced rates shall not be applied to undertakings producing more than 200 000 hl of beer per year,
 - the reduced rates, which may fall below the minimum rate, shall not be set more than 50 % below the standard national rate of excise duty.

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2 For the purposes of the reduced rates the term ‘independent small brewery’ shall mean a brewery which is legally and economically independent of any other brewery, which uses premises situated physically apart from those of any other brewery and does not operate under licence. However, where two or more small breweries cooperate, and their combined annual production does not exceed 200 000 hl, those breweries may be treated as a single independent small brewery.

3 Member States shall ensure that any reduced rates they may introduce apply equally to beer delivered into their territory from independent small breweries situated in other Member States. In particular they shall ensure that no individual delivery from another Member States ever bears more duty than its exact national equivalent.

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.

Article 6

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