

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

SECTION II

WINE

Scope

Article 7

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

Article 8

For the purposes of this Directive:

1. The term 'still wine' covers all products falling within CN codes 2204 and 2205, except sparkling wine as defined in paragraph 2 of this Article:
 - having an actual alcoholic strength by volume exceeding 1,2 % vol. but not exceeding 15 % vol., provided that the alcohol contained in the finished product is entirely of fermented origin,
 - having an actual alcoholic strength by volume exceeding 15 % vol. and not exceeding 18 % vol. provided they have been produced without any enrichment and that the alcohol contained in the finished product is entirely of fermented origin;
2. The term 'sparkling wine' covers all products falling within CN codes 2204 10, 2204 21 10, 2204 29 10 and 2205:
 - 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 15 % vol., provided that the alcohol contained in the finished product is entirely of fermented origin.