

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.

Establishment of the duty

Article 9

- 1 The excise duty levied by Member States on wine shall be fixed by reference to the number of hectolitres of finished product.
- 2 Except as provided in paragraphs 3 and 4, Member States shall levy the same rate of excise duty on all products chargeable with the duty on still wine. Similarly, they shall levy the same rate of excise duty on products chargeable with the duty on sparkling wine. they may apply the same rate of duty to both still and sparkling wine.
- 3 Member States may apply reduced rates of excise duty to any type of still wine and sparkling wine of an actual alcoholic strength by volume not exceeding 8,5 % vol.

Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

4 Member States which on 1 January 1992 applied a higher rate of duty to still wines as defined in Article (8) (1), second indent, may continue to apply this rate. This higher rate must not be more than the standard national rate applied to intermediate products.

Article 10

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