

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

SECTION VI

**MISCELLANEOUS**

*Article 24*

1 Member States need not require that products covered by this Directive shall be manufactured in a tax warehouse from constituent alcoholic products which are held in suspension of the relevant excise duties, provided that the duty on the constituents has already been paid in advance and that the total tax payable on the constituent alcoholic products is not less than the tax payable on the product which results from their mixture.

2 The Kingdom of Spain need not consider as the manufacture of intermediate products the preparation of wines produced in the regions of Moriles-Montilla, Tarragona, Priorato and Terra Alta, to which alcohol has been added in such a way that their alcoholic strength does not increase by more than 1 % vol.

*Article 25*

Member States may refund the excise duty on alcoholic drinks withdrawn from the market because their condition or age renders them unfit for human consumption.

*Article 26*

References in this Directive to CN codes shall be to those of the version of the combined nomenclature in force when this Directive is adopted.