

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

SECTION VII

EXEMPTIONS

Article 27

1 Member States shall exempt the products covered by this Directive from the harmonized excise duty under conditions which they shall lay down for the purpose of ensuring the correct and straightforward application of such exemptions and of preventing any evasion, avoidance or abuse:

- a when distributed in the form of alcohol which has been completely denatured in accordance with the requirements of any Member State, such requirements having been duly notified and accepted in accordance with paragraphs 3 and 4 of this Article. This exemption shall be conditional on the application of the provisions of Directive 92/12/EEC to commercial movements of completely denatured alcohol;
- b when both denatured in accordance with the requirements of any Member State and used for the manufacture of any product not for human consumption;
- c when used for the production of vinegar falling within CN code 2209;
- d when used for the production of medicines defined by Directive 65/65/EEC;
- e when used for the production of flavours for the preparation of foodstuffs and non-alcoholic beverages with an alcohol strength not exceeding 1,2 % vol.;
- f when used directly or as a constituent of semi-finished products for the production of foodstuffs, filled or otherwise, provided that in each case the alcoholic content does not exceed 8,5 litres of pure alcohol per 100 kg of the product for chocolates, and 5 litres of pure alcohol per 100 kg of the product for other products.

2 Member States may exempt the products covered by this Directive from the harmonized excise duty under conditions which they shall lay down for the purpose of ensuring the correct and straightforward application of such exemptions and of preventing any evasion, avoidance or abuse, when used:

- a as samples for analysis, for necessary production tests, or for scientific purposes;
- b for scientific research;
- c for medical purposes in hospitals and pharmacies;
- d in a manufacturing process provided that the final product does not contain alcohol;
- e in the manufacture of a component product which is not subject to excise duty under this Directive.

3 Before 1 January 1993 and three months before any intended subsequent change in national law, each Member State shall communicate to the Commission, together with all relevant information, the denaturants which it intends to employ for the purposes of paragraph 1 (a). The Commission shall transmit the communications to the other Member States within one month of receipt.

4 If, within two months of the other Member States being informed, neither the Commission nor any Member State has requested that the matter be raised in the Council, the Council shall be deemed to have authorized the denaturing processes notified. If an objection

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is raised within the time limit, a decision shall be taken in accordance with the procedure laid down in Article 24 of Directive 92/12/EEC.

5 If a Member State finds that a product which has been exempted under paragraphs 1 (a) or 1 (b) above gives rise to evasion, avoidance or abuse, it may refuse to grant exemption or withdraw the relief already granted. The Member State shall advise the Commission forthwith. The Commission shall transmit the communication to the other Member States within one month of receipt. A final decision shall then be taken in accordance with the procedure laid down in Article 24 of Directive 92/12/EEC. Member States shall not be obliged to give retroactive effect to such a decision.

6 Member States shall be free to give effect to the exemptions mentioned above by means of a refund of excise duty paid.

Article 28

The United Kingdom may continue to apply the exemptions which it applied on 1 January 1992 to the following products:

- concentrated malt beverage the worts of which prior to fermentation were of a specific gravity of 1 200 of Original Gravity (47° Plato) or more;
- aromatic bitters of an actual alcoholic strength from 44,2 to 49,2 % vol., containing from 1,5 % to 6 % by weight of gentian, spices and other aromatic ingredients and from 4 to 10 % by weight of sugar, delivered in containers holding 0,2 litres or less of product.