

Council Directive (EU) 2020/262 of 19 December 2019
laying down the general arrangements for excise duty (recast)

CHAPTER VI

Miscellaneous

Section 2

Small wine producers

Article 48

Small wine producers

1 Member States may exempt small wine producers from the requirements of Articles 14 to 31 and from the other requirements relating to movement and monitoring. Where these small producers themselves carry out intra-Union transactions, they shall inform their relevant authorities and comply with the requirements laid down by Commission Delegated Regulation (EU) 2018/273⁽¹⁾.

2 Where small wine producers are exempt from requirements in accordance with paragraph 1, the consignee shall, by means of the document required by Delegated Regulation (EU) 2018/273 or by a reference to it, inform the competent authorities of the Member State of destination of the wine deliveries received.

3 For the purposes of this Article, ‘small producer’ means a producer who produces on average less than 1 000 hl of wine per wine year, based on the average annual production over at least three consecutive wine years, in accordance with Article 2(3) of the Delegated Regulation (EU) 2018/273.

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.

- (1) Commission Delegated Regulation (EU) 2018/273 of 11 December 2017 supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council as regards the scheme of authorisations for vine plantings, the vineyard register, accompanying documents and certification, the inward and outward register, compulsory declarations, notifications and publication of notified information, and supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council as regards the relevant checks and penalties, amending Commission Regulations (EC) No 555/2008, (EC) No 606/2009 and (EC) No 607/2009 and repealing Commission Regulation (EC) No 436/2009 and Commission Delegated Regulation (EU) 2015/560 ([OJ L 58, 28.2.2018, p. 1](#)).