Council Directive 92/84/EEC of 19 October 1992 on the approximation of the rates of excise duty on alcohol and alcoholic beverages

COUNCIL DIRECTIVE 92/84/EEC

of 19 October 1992

on the approximation of the rates of excise duty on alcohol and alcoholic beverages

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty instituting the European Economic Community, and in particular Article 99 thereof,

Having regard to the proposal from the Commission[(1)],

Having regard to the opinion of the European Parliament[(2)],

Having regard to the opinion of the Economic and Social Committee[(3)],

Whereas Directive 92/12/EEC[(4)] lays down provisions on the general arrangements for products subject to excise duties;

Whereas Directive 92/83/EEC[(5)] lays down provisions relating to the harmonization of the structures of excise duties on alcohol and alcoholic beverages;

Whereas Member States should apply minimum rates of excise duty on these products by 1 January 1993 if the internal market is to be achieved by that date;

Whereas the most appropriate basis for levying duty on ethyl alcohol is the volume of pure alcohol;

Whereas the most appropriate basis for levying duty on wine and intermediate products is the volume on the finished product;

Whereas the consumption pattern of sparkling wine differs from that of still wine; whereas, therefore, Member States may be allowed to charge differing rates of duty on the two products;

Whereas the methods of taxing beer within the Member States vary, and it is possible to permit this variation to continue, in particular by laying down a minimum rate expressed as a charge related both to the original gravity and to the alcoholic content of the product;

Whereas it is possible to permit certain Member States to apply reduced rates to products consumed within particular regions of their national territory;

Whereas it is necessary for the rates laid down in this Directive to be reviewed periodically on the basis of a Commission report taking account of all the appropriate factors;

Whereas a mechanism should be set up to enable specific amounts expressed in ecu to be converted into national currency,

HAS ADOPTED THIS DIRECTIVE:

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Article 1

Not later than 1 January 1993, Member States shall apply minimum rates of excise duty in accordance with the rules laid down in this Directive.

Article 2

The products covered by this Directive are:

— alcohol and alcoholic beverages,

— intermediate products,

— wine,

— beer,

as defined in Directive 92/83/EEC.

Article 3

1 As from 1 January 1993, the minimum rate of excise duty on alcohol and alcohol contained in beverages other than those referred to in Articles 4, 5 and 6 shall be fixed at ECU 550 per hectolitre of pure alcohol.

However, Member States which apply to alcohol and alcoholic beverages a rate of duty not exceeding ECU 1 000 per hectolitre of pure alcohol may not reduce their national rate. In addition Member States which apply to the said products a rate of duty exceeding ECU 1 000 per hectolitre of pure alcohol may not reduce their national rate below ECU 1 000.

2 The Kingdom of Denmark may, however, maintain its existing system of taxing alcohol and the alcohol contained in other products until 30 June 1996, provided that the application of that system never results in the application of a charge which falls below that which would arise from the application of paragraph 1 in accordance with the rules laid down in Directive 92/83/EEC.

3 The Italian Republik may, however, maintain its existing system of taxing alcohol and the alcohol contained in other products, which provides a reduced rate for some categories of alcohol, until 30 June 1996, provided that the application of that system never results in the application of a charge which falls below that which would arise from the application of paragraph 1 in accordance with the rules laid down in Council Directive 92/83/EEC.

Article 4

As from 1 January 1993, the minimum rate of excise duty on intermediate products shall be fixed at ECU 45 per hectolitre of product.

Article 5

As from 1 January 1993, the minimum rate of excise duty on wine shall be fixed:

— for still wine at ECU 0,

and

— for sparkling wine at ECU 0

per hectolitre of product.

Article 6

As from 1 January 1993, the minimum rate of excise duty on beer shall be fixed: