

Taxation

EXCISE DUTIES - PRINCIPLES

Council Directive [92/83/EEC](#) on the harmonization of the structures of excise duties on alcohol and alcoholic beverages

Objective

To harmonise the structure for excise duties on alcoholic beverages and alcohol contained in other products to ensure the establishment of the internal market.

Relevance for the hospitality industry

The level of excise duties applied to alcohol and alcoholic beverages is influencing the price for such drinks sold in hotels, restaurants, bars and cafés.

State of progress

Adopted. Member States had to bring into force the laws, regulations and administrative provisions necessary to comply with the Directive by 31 December 1992.

Content

The Directive sets common definitions for alcohol and alcoholic beverages and lays down the rules with regard to the establishment of the excise duty. Member States may apply reduced rates of excise duties to the different types of alcoholic beverages, subject to certain limits and conditions.

For a summary of the Directive you can visit the [SCADPlus](#) website (European Commission).

HOTREC position

HOTREC is watching carefully the developments on this issue as excise duties influence directly the price of drinks served.

Official Reference

Council Directive [92/83/EEC](#) of 19 October 1992 on the harmonization of the structures of excise duties on alcohol and alcoholic beverages, O.J. L 316 of 31.10.1992

See also:

Council Directive [92/84/EEC](#) of 19 October 1992 on the approximation of the rates of excise duties on alcohol and alcoholic beverages, O.J. L 316 of 31.10.1992

Proposal for a Council Directive amending Directive 92/84/EEC on the approximation of the rates of excise duty on alcohol and alcoholic beverages – [COM\(2006\) 486](#)

Report from the Commission to the Council, the European Parliament and the European Economic and Social Committee of 26 May 2004 on the rates of excise duty applied on alcohol and alcoholic beverages (presented pursuant to Article 8 of Council Directive 92/84/EEC on the approximation of excise duty on alcohol and alcoholic beverages) - [COM\(2004\) 223](#) - Not published in the Official Journal