

# COMMISSION OF THE EUROPEAN COMMUNITIES

COM(90) 432 final

Brussels, 7 November 1990

Proposal for a  
COUNCIL DIRECTIVE

on the harmonization of the structures of excise duties  
on alcoholic beverages and on the alcohol  
contained in other products

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(presented by the Commission)

## EXPLANATORY MEMORANDUM

### I. INTRODUCTION

1. In the context of its programme for the achievement of the internal market and in particular the requirements of Article 99 of the EC Treaty, the Commission put forward in 1987 a proposal for common rates of excise duty on alcoholic drinks and the alcohol contained in other products(1). In the light of subsequent reactions, amendments to that proposal were put forward in 1989 (2) with the intention of easing the process of adjustment for the Member States. As a measure of flexibility, the Commission proposed, on the one hand, that national excise rates should be brought into conformity with prescribed minimum rates by 31 December 1992 and, on the other hand, that Member States with national rates in excess of the long term target rates (which the proposal also put forward) might decrease, but not increase their national rates. Similarly, national rates inferior to the target rates may only be moved towards those rates. Those requirements represent a first step in a gradual alignment on the long term target rates, while at the same time constituting the approximation which is indispensable to the abolition of fiscal frontiers by the 31 December 1992 deadline laid down by the Single European Act.

2. However, to ensure the establishment and functioning of the internal market, it is not sufficient that the rates of indirect taxation applied in the Community be approximated. The framework within which these taxes are charged must also be identified, and a common structure laid down in those areas where continued

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(1) COM(87) 328 final, OJ C 250 18.9.1987.

(2) COM (89) 527 FINAL, OJ C 12 18.1.1990, P. 12.

differences in national practices would hinder or distort the free movement of goods after the abolition of fiscal frontiers.

This does not entail the establishment of a completely uniform fiscal system, but it does require a sufficient degree of coordination to ensure that a Europe without frontiers does not result in unacceptable distortions of competition. The necessary provisions must, inter alia, ensure that as a general principle goods which are traded across frontiers are not exempt in one Member State but taxable in another, and that taxable goods fall within the same tax category throughout the Community. The proposed Directive therefore seeks to ensure that the scope and nature of each duty - and the exemptions from it - are clearly identified at the Community level.

## II. BACKGROUND

1. The present proposal has its origins in three proposals which date from 1972 (COM(72)0225 2/4 final) and one proposal which dates from 1985 (COM(85)151 final), all four of which the Commission intends to withdraw.

The present proposal differs from the originals in the following respects:

- all provisions concerning the warehousing and circulation of goods have been withdrawn and dealt with in a directive covering this field on an across-the-board basis for all goods subject to excise duty;
- certain provisions which it is considered need not be harmonized for the purposes of the single market have been removed, and certain provisions which were considered too vague to fulfil their necessary function have been clarified;

- all provisions have been reviewed and updated in the light of the Commission's proposal to approximate the rates of duty on alcoholic beverages and on the alcohol contained in other products. (COM(89)527 final)

2. In drafting the present proposal the Commission has set out to designate relatively broad and simple tax categories which take account of existing practice. At the same time, however, it has also had regard to the particular difficulties which this field presents, given the wide diversity of treatment currently applied by Member States not only to the different categories of alcoholic drinks, but also to different products within those categories. The Commission has sought, as far as possible, to respect that diversity while at the same time attempting to ensure the coherent Community-wide system which is in the long term interest of all concerned.

The Commission has therefore made specific balanced provisions for sectors presenting particular problems, the existence of which has been recognized and catered for in previous proposals, and where the normal operation of broad categorization causes specific difficulties.

Moreover, it is accepted that further instances may occur where specific difficulties arise in adapting to the Community-wide system. The Commission's approach provides both a rational framework within which such problems may be analysed and the necessary guidelines for the application of common solutions which preserve the coherence of the system. When examining such cases it is important to bear in mind certain basic principles which the Commission has respected in its present proposals and in its rates proposal. Moreover, for reasons of clarity and legal

certainty, any specific provision must have as its basis a definition agreed at Community level.

### III. BRIEF EXAMINATION OF THE MAIN FEATURES OF THE PROPOSAL

#### 1. Scope

Articles 1 and 2 (beer), 6 and 7 (still wine and sparkling wine), 10 and 11 (intermediate products), 14 and 15 (alcohol and alcoholic beverages).

#### a) General remarks

The proposal sets out to tax all alcoholic drinks and all alcohol contained in other goods unless a specific exemption has been provided. Such a system is essential to ensure both the proper functioning of the internal market and good management at the national level. With that aim of comprehensive coverage in mind and in order to ensure uniform categorization of identical products throughout the Community the proposal sets out to define products in such manner as to ensure that all alcoholic drinks fall within one of its definitions and no alcoholic drink falls within more than one definition. The proposal therefore takes as its starting point the Combined Nomenclature, which represents the only comprehensive classification of alcoholic beverages at the Community level, and modifies its approach to the extent necessary to meet taxation needs. Use of the Combined Nomenclature also ensures uniform treatment for products from third countries.

**b) Articles 1 and 2: Beer**

Article 1 requires that an excise duty be charged on beer, and that its rate shall be fixed in accordance with the requirements of COM(89)527 final. Article 2 defines beer by reference to CN 2203.

There are beverages on the market which according to some commercial legislation are not regarded as beer. In order not to distort the conditions of competition, however, it is advisable to subject these products to the same tax system as is applicable to beers as more narrowly defined for other purposes. The definition of beer which appears in CN 2203 is comprehensive, covering all the products concerned.

**c) Articles 6 and 7: Wine**

Article 6 requires that an excise duty be charged on wine and that its rates shall be fixed in accordance with the requirements of COM(89)527 final.

Article 7(1) defines still wine as all products of CN 2204, 2205 and 2206, except sparkling wine, provided that they have an alcoholic strength not exceeding 15% and that where their strength exceeds 13% they contain only fermented alcohol. Still wines corresponding to the definition of annex 1, paragraph 13, penultimate subparagraph of regulation 822/87 are also included. CN 2204 covers fermented unaromatized grape products, CN 2205 covers fermented aromatized grape products and CN 2206 covers the fermented products of fruit other than grapes.

The position is therefore similar to that for beer, as outlined above in that some of the products which it is proposed to tax as wine are not necessarily treated as wine by other legislation. Nevertheless, for reasons of competition it seems advisable to subject these products to the same tax system as wines proper. Hence their inclusion within the definition

Article 7(2) defines sparkling wine not only as the product of CN 2204 10 (i.e. sparkling wines proper) but also as products falling within other headings covering wine presented in bottles with "mushroom" stoppers etc. and the sparkling fruit wines of CN 2206 91.

**d) Articles 10 and 11:            Intermediate products**

Article 10 requires that a duty be charged on intermediate products and that its rate be fixed in accordance with the requirements of COM(89)527 final.

Article 11 defines intermediate products as products of CN 2204, 2205 and 2206 with strengths over 15% but not more than 22%, or with strengths exceeding 13% not made up entirely of fermented alcohol; table wines meeting the definition set out in Annex I paragraph 13, penultimate sub-paragraph of Regulation 822/87(1) are specifically excluded from the category.

As regards these products, the Commission retains the broad approach of its earlier proposal (COM(85)151 final) where it explained that: "between purely fermented beverages such as wine and fruit wine on the one side, and purely distilled alcoholic beverages such as

spirits on the other, there is a wide range of "intermediate products" with an actual alcoholic strength typically situated between 15% and 22% by volume. Most of these products are based on a naturally fermented beverage to which alcohol and in some cases, other ingredients have been added: they retain however the taste and other characteristics of naturally fermented beverages. It is the intention that this directive should include such products, whereas those which have more the characteristics of a spirit should be excluded from the scope and be taxed on the basis of their alcohol content, at the full rate for alcohol".

In recent years products have been developed which, although their strengths do not reach 15%, are mixtures of spirits and fermented products which can withstand opening to the air, and which are in all respects practically indistinguishable from higher strength intermediate products. It seems proper to tax such drinks at the intermediate products rate.

The definition now proposed therefore includes such drinks, and is generally designed to provide a clear tax category for this extremely complex range of products.

e) Articles 14 and 15: Alcohol and alcoholic beverages

Article 14 requires that a duty shall be charged on alcohol and alcoholic beverages and that its rate shall be fixed in accordance with the requirements of COM(89) 527 final.

Article 15 defines alcohol and alcoholic beverages as all products falling within CN codes 2207 and 2208, together with those products of CN codes 2204, 2205 and 2206 which



have an actual alcoholic strength exceeding 22%. See also the note under Article 18 (Section F - Common Provisions) below as regards the taxation of alcohol and alcoholic drinks contained in other products.

Article 15, therefore, simply rounds off the comprehensive Combined Nomenclature based approach.

## **2. Establishment of the duties**

### **a) details of charge**

Articles 3, 8, 12 and 16 of the proposal are technical articles fixing the charges of the duties.

### **b) small breweries**

Articles 4(1) and (2) of the proposal permit Member States to apply a lower rate of duty to beer produced by small independent undertakings. The relief is in line with existing practice in certain Member States. A maximum duty differential is imposed which is designed to ensure that the benefit of the lower rate does not distort competition unacceptably, and a maximum annual output of 60,000 hl is laid down, which is designed to ensure that the reduced rate does not give rise to relief beyond the threshold of the genuine independent small business and does not, in principle, affect intra-Community movements of beer. It is further provided that the Community minimum rate must in any event be respected.

### **c) "Home" brewing and wine making**

Article 4(3) permits Member States to exempt "home brewing" and Article 9 permits them to exempt "home wine-making" from excise duty. Member States attitudes towards these practices

vary widely. Without going further into the matter, however, where there is no real danger of the product concerned crossing frontiers, it seems clear that the advent of the single market should not affect the existing rights of citizens to make and consume their own drinks.

**d) spoilt beer**

Article 5 provides for relief from duty for beer which has been returned because it has passed its "sell by" date or is otherwise unmerchantable. Beer is particularly liable to spoil and is normally produced for consumption within a very short period. It is therefore usual to make special provision for the repayment of duty on spoilt beer, and the Commission proposal makes it clear that such provisions are entirely lawful.

**e) low strength fermented drinks**

Article 8(3) permits Member States to apply a single reduced rate of duty to products of less than normal wine strength. The provision broadly reflects the existing general practice in the Member States mainly concerned. A maximum duty differential is imposed which is less than is generally currently granted and is designed to ensure that the benefit of the lower rate does not serve to distort competition unacceptably. It is further provided that the Community minimum rate must in any event be respected.

**f) natural sweet wines**

Article 12(3) allows Member States to apply a single reduced rate of duty to "natural sweet wines" as defined in Article 13(1) of Council Regulation 4252/88<sup>(1)</sup>. The specific situation

(1) OJ NO L 373 OF 31.12.1988, P. 59.

of these products was recognized in the Commission's 1985 proposal on Intermediate Products and the current provision permits all Member States to apply a reduced rate to such goods. A maximum duty differential is imposed, which is less than is currently granted, and which is designed to ensure that the benefit of the lower rate does not distort competition unacceptably. It is further provided that the Community minimum rate must in any event be respected.

### 3. Control

Article 13 provides that intermediate products shall be manufactured in warehouse from duty-free materials. Matters of control are generally dealt with in a separate proposal for a directive. However, in the case of intermediate products - which are essentially mixtures of two drinks taxable at different rates, but for which a separate rate has been specifically provided - it seems necessary to ensure at the outset by a common provision that the intended rate is charged.

### 4. Exemptions

Article 17 provides for the exemptions to the various duties established by the proposal. In practice the exemptions largely concern the spirits duty. However, where applicable - and should the contingency ever arise - the exemptions are intended to apply to all duties. Most of the exemptions are self-explanatory, but some comments are required:

- Article 17(1)(a) exempts drinks with an alcohol content not exceeding 1.2%. Member States generally apply some such exemption, but there is no agreement on its precise limitations. The proposal opts for an across-the-board exemption

for reasons of competition. The 1.2% cut off point is chosen because, on the one hand this strength is sufficiently low to justify special treatment, and on the other hand it is not so low as to result in products totally lacking in all the characteristics of alcoholic drinks.

- Article 17(1)(b) and (c) together with Article 17(3) exempt both "completely denatured" alcohol (for general use in industry etc.) and other denatured alcohol for use in perfumes toiletries and cosmetics or for external medical use. Member States generally demand much more noxious denaturants for alcohol for general industrial purposes than they demand for alcohol used for the particular purposes set out at sub-paragraph 1(c). The proposal respects that distinction.

Although the ideal system of denaturing might well involve the Community-wide application of common rules, so that further action in this field cannot be excluded, it has not been considered necessary to set up common rules at the present stage. The proposal therefore requires mutual recognition of denaturing formulae and sets up at Article 17(3), a system for the mutual exchange of the necessary information.

Exemptions from duty for deliveries to diplomatic representations and the like (international organizations, armed forces etc.) are dealt with in the proposal on common provisions for all exciseable products (COM(90) ...). Exemption for ships' stores and the like, in particular as regards international transport, will be dealt with in a separate directive.

## 5. Common Provisions

Article 18 requires alcohol and alcoholic drinks present in other products to be taxed on the quantity present at the rate appropriate to the alcohol or alcoholic drink concerned.

## 6. Final Provisions

Article 19 makes reference to the provisions providing for the establishment of an Excise Committee in the horizontal directive proposal.

Article 20 sets a deadline for implementation of the proposed Directive and communication to the Commission of the relevant national provisions.

Article 21 formally addresses the Directive to the Member States.

**Proposal for a  
COUNCIL DIRECTIVE  
on the harmonization of the structures of excise duties  
on alcoholic beverages and on the alcohol  
contained in other products**

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

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

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament  
(1)

Having regard to the opinion of the Economic and Social Committee (2)

Whereas Council Directive ..... (3) lays down minimum and target rates of excise duty to be applied in the Member States to alcohol, wine, beer and intermediate products;

Whereas it is necessary, if those duties are to be applied in a uniform manner, to determine common definitions for all the products concerned;

Whereas it is useful to base such definitions on those set out in the Combined Nomenclature which represents an established comprehensive system providing a suitable basis for taxation purposes;

Whereas it is necessary to ensure that duty is charged on actual quantities delivered or certified missing;

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(1) ...  
(2) ...  
(3) ...

Whereas, in the case of beer, the system of taxing the worts causes great difficulties in assessing the charge and is susceptible of distorting competition between breweries, so that it is necessary to ensure that the tax is applied throughout the Community to the actual quantity of end product which leaves the brewery;

Whereas, in the case of beer, it is possible within certain limits to permit Member States to apply the duty to gravity bands of more than one degree Plato, provided always that no beer is charged at less than the Community minimum rate;

Whereas, in the case of beer, a common solution is required permitting Member States to apply a reduced rate of duty to the products of independent small undertakings, provided that such a reduced rate should not serve to distort competition within the internal market;

Whereas, in the case of beer and wine, it is advisable to permit Member States to exempt from duty home-made products which are not produced for commercial purposes;

Whereas, in view of beer's short life span and its propensity to spoil, it is necessary to permit Member States to refund duty on beer destroyed as unfit for consumption;

Whereas it is advisable to permit Member States on a common basis to apply, on the one hand, a reduced rate of duty to ciders and similar products of less than normal wine strength (n.e. 8.5%) and, on the other hand, to apply a reduced rate of the intermediate products duty to natural sweet wines, provided that such reduced rates should not serve to distort competition within the internal market;

Whereas in the internal market it is necessary to ensure that intermediate products are taxed in their final form

at the rates provided for in the case of such products, and not at the rates applicable to their constituent materials prior to their manufacture, so that it is necessary to require that intermediate products be manufactured in warehouses from duty-free constituent materials;

Whereas it is necessary to lay down precisely at Community level the exemptions which apply to all goods which cross frontiers;

Whereas, however, it is possible to permit Member States to apply their own conditions to exemptions tied to end uses within the territory of the State;

Whereas it is necessary to tax the alcohol and alcoholic drink present in other products on the quantity of alcohol present and at the rate appropriate to the alcohol or alcoholic drink concerned;

**HAS ADOPTED THIS DIRECTIVE:**



**SECTION A - BEER**

**I. SCOPE**

**Article 1**

1. Member States shall apply an excise duty to beer in accordance with the provisions of this Directive.
2. Member States shall fix their rates in accordance with Directive [COM(89) 527 final].

**Article 2**

For the purposes of this Directive the term "beer" covers any product falling within CN code 2203.

## II. ESTABLISHMENT OF THE DUTY

### Article 3

1. The excise duty levied by Member States on beer shall be fixed by reference to the number of hectolitre/degrees Plato of finished product released for consumption or recorded as missing and exceeding any allowance granted. In assessing the charge to duty on beer in accordance with the requirements of Directive [(COM(89) 527 final)], Member States shall ignore fractions of a degree Plato.
2. Member States may divide beers into categories consisting of no more than 4 degrees Plato and charge the same rate of duty per hectolitre on all beers falling within each category. Such rates, expressed as a charge per hl/degree Plato shall invariably equal or exceed the minimum rate laid down in Article [7a] of Directive [(COM(89) 527 final)].

### Article 4

1. Member States may apply a single reduced rate of excise duty to beer brewed by independent small undertakings within the following limits:
  - the reduced rate shall not be applied to undertakings producing more than 60.000 hl of beer per year;
  - the reduced rate shall not be set more than 20% below the standard national rate of excise duty;
  - the reduced rate shall not fall below the level of the minimum rate laid down in Article [7a] of Directive [(COM(89) 527 final)].
2. Member States shall ensure that any reduced rate they may introduce applies equally and in a straightforward manner to beer delivered into

their territory from independent small breweries situated in other Member States.

3. Subject to such conditions as they shall lay down to ensure the straightforward application of the exemption, Member States may exempt from excise duty beer produced by a private individual and consumed by the producer, members of his family living under his roof, his employees or his guests.

#### Article 5

The excise duty paid on beer withdrawn from the market and destroyed because its condition or age renders it unfit for consumption may be refunded in accordance with the conditions and procedures laid down by Member States. Each Member State shall ensure that those conditions and procedures shall apply equally to both beer produced within the Member State and beer delivered into its territory from other Member States.

### **SECTION B - WINE**

#### **I. SCOPE**

#### Article 6

1. Member States shall apply an excise duty to wine in accordance with the provisions of this Directive.
2. Member States shall fix their rates in accordance with Directive [(COM(89) 527 final)].

**Article 7**

For the purpose of this Directive:

1. The term "still wine" covers all products falling within CN codes 2204, 2205 and 2206, except sparkling wine as defined in point 2 of this Article, provided that the products have an actual alcoholic strength by volume not exceeding 15% vol and that the alcohol contained in products of an actual alcoholic strength by volume exceeding 13% vol is entirely of fermented origin. Also to be considered still wines are products between 15 and 17% vol which meet the definition set out in Annex I, point 13, penultimate subparagraph of Council Regulation (EEC) No 822/87<sup>(1)</sup>.
2. The term "sparkling wine" covers all products falling within CN codes 2204 10, 2204 21 10, 2204 29 10 and 2206 00 91 provided that the products have an actual alcoholic strength by volume not exceeding 15% vol and that the alcohol contained in products of an actual alcoholic strength by volume exceeding 13% vol is entirely of fermented origin.

**II. ESTABLISHMENT OF THE DUTY**

**Article 8**

1. The excise duty levied by Member States on still and on sparkling wine shall be fixed by reference to the number of hectolitres of finished product released for consumption or recorded as missing and exceeding any allowance granted.
2. Except as provided in paragraph 3, Member States shall levy the same rate of excise duty on all products chargeable with the duty on still wine. Similarly they shall levy the same rate of duty on all products chargeable with the duty on sparkling wine.

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(1) OJ No L 84, 27.3.1987, p. 1.

3. Subject to the following conditions, Member States may apply a single reduced rate of duty on still wines and a single reduced rate of duty on sparkling wines restricted in each case to products which have an actual alcoholic strength by volume not exceeding 8.5% vol,
- the reduced rate shall not be set more than 50% below the standard national rate of excise duty;
  - the reduced rate shall not fall below the level of the minimum rate laid down in Article 16a of Directive [(COM(89) 527 final)].

#### Article 9

Subject to such conditions as they shall lay down to ensure the straightforward application of this provision, Member States may wholly or partially exempt from excise duty wine produced by a private individual, or by a production undertaking from its own agricultural produce, and in each case consumed by the producer, members of his family living under his roof, his employees or his guests.

### **SECTION C - INTERMEDIATE PRODUCTS**

#### **I. SCOPE**

#### Article 10

1. Member States shall apply an excise duty to intermediate products in accordance with the provisions of this Directive.
2. Member States shall fix their rates in accordance with Directive [(COM(89) 527 final)].

**Article 11**

1. Except as provided at paragraph 2 of this Article, for the purposes of this Directive the term "intermediate products" covers all products falling within CN codes 2204, 2205 and 2206 which have an actual alcoholic strength by volume exceeding 15% vol but not exceeding 22% vol, or which have an actual alcoholic strength by volume exceeding 13% vol and in which the alcohol content is not entirely of fermented origin.
2. The term "intermediate products" shall not include products which meet the definition set out in Annex I, point 13, penultimate subparagraph of Regulation (EEC) No 822/87.

**II. ESTABLISHMENT OF THE DUTY**

**Article 12**

1. The excise duty levied by Member States on intermediate products shall be fixed by reference to the number of hectolitres of finished product released for consumption or recorded as missing and exceeding any allowance granted.
2. Except as provided in paragraph 3, Member States shall charge the same rate of duty on all products chargeable with the duty on intermediate products.
3. Subject to the following conditions Member States may apply a single reduced rate of duty to those intermediate products which meet the conditions laid down in Article 13(1) and (2) of Council Regulation (EEC) No 4252/88<sup>(1)</sup>;

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(1) OJ No L 373, 31.12.1988, p. 59.

- the reduced rate shall not be set more than 50% below the standard national rate of excise duty,
- the reduced rate shall not fall below the minimum rate laid down in Article 15a of Directive [(COM(89) 527 final)].

### **III. CONTROL**

#### **Article 13**

Member States shall ensure that intermediate products are manufactured in warehouses from constituent distilled and fermented alcoholic drinks which are held in suspension of the relevant excise duties.

### **SECTION D - ALCOHOL AND ALCOHOLIC BEVERAGES**

#### **I. SCOPE**

#### **Article 14**

1. Member States shall apply an excise duty to alcohol and alcoholic beverages in accordance with the requirements of this Directive.
2. Member States shall fix their rates in accordance with Directive [(COM(89) 527 final)].

#### **Article 15**

For the purposes of this Directive the term "alcohol and alcoholic beverages" covers all products falling within CN codes 2207 and 2208, together with those products of CN codes 2204, 2205 and 2206 which have an actual alcoholic strength by volume exceeding 22% vol.

## II. ESTABLISHMENT OF THE DUTY

### Article 16

The excise duty on alcohol and alcoholic beverages shall be fixed per hectolitre of pure alcohol at 20°C, and shall be calculated by reference to the number of hectolitres of pure alcohol actually cleared for consumption or recorded as missing and exceeding any allowance granted. Member States shall charge the same rate of duty on all products chargeable with the duty on alcohol and alcoholic beverages.

## SECTION E - EXEMPTIONS

### Article 17

1. The products covered by this Directive shall be exempt from excise duty:
  - a) when they consist of alcoholic beverages of an actual alcoholic strength by volume not exceeding 1.2% vol;
  - b) when completely denatured in accordance with the requirements of any Member State;
  - c) when denatured in accordance with the requirements of any Member State, and used for the manufacture of perfumes, toiletries and cosmetics or for external medical use and conforming to the provisions of paragraph 3;
  - d) when used for the production of vinegar as defined in CN code 2209;
  - e) when used for the production of medicines as defined by Council Directive 65/65/EEC<sup>(1)</sup>;

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(1) OJ No 22, 9.2.1965, p. 369/65.



2. The products covered by this Directive may be exempt from excise duty under the conditions which the Member States shall lay down:

- a) when used as a sample for analysis, for necessary production tests, or for scientific purposes;
- b) when used for scientific research;
- c) when used for medical purposes in hospitals.

3. Before the date of implementation of this Directive, 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 formulae of the denaturants which it intends to employ from 1 January 1993 for the purposes of paragraphs (1)(b) and (1)(c). The Commission shall transmit the communications to the other Member States within one month of receipt.

## **SECTION F - COMMON PROVISIONS**

### Article 18

To the quantity of alcohol or alcoholic drink contained in any manufactured product Member States shall apply the excise duty appropriate to the category to which the alcohol or alcoholic drink concerned belongs.

SECTION 6 - FINAL PROVISIONS

Article 19

Where necessary, the Community measures to give effect to this Directive shall be adopted by the Commission according to the procedure provided for in Title VI of Council Directive ..... concerning the general arrangements for products subject to excise duty and on the holding and movement of such products<sup>(1)</sup>.

Article 20

Member States shall bring into force, not later than 31 December 1992 the laws, regulations and administrative provisions necessary to comply with this Directive.

When the Member States adopt such provisions they shall contain a reference to this Directive or shall be accompanied by such a reference on official publication. The Member States shall lay down the manner in which such reference shall be made.

Article 21

This Directive is addressed to the Member States.

Done at

For the Council

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(1) OJ No , p. (COM(90) ).

FICHE D'IMPACT SUR LES PME ET L'EMPLOI

La présente proposition de directive concernant l'harmonisation de la structure des droits d'accises sur les boissons alcooliques et sur l'alcool contenu dans d'autres produits est nécessaire dans le cadre de l'abolition des frontières fiscales et s'intègre dans l'ensemble des mesures prises pour l'achèvement du marché intérieur.

I. Obligations administratives découlant de l'application de la présente directive pour les entreprises :

- néant.

II. Quels sont les avantages pour les entreprises ?

- néant.

III. Y-a-t-il des inconvénients pour les entreprises en termes de coûts supplémentaires ?

- l'application de la présente directive n'entraînera aucun coût supplémentaire pour les entreprises.

IV. Effets sur l'emploi :

- néant.

V. Les partenaires sociaux n'ont pas été consultés.

VI. Une approche alternative moins contraignante n'est pas envisageable dans le cadre de l'abolition des frontières fiscales.

FICHE FINANCIERE

L'application de la présente proposition de directive n'entraînera aucune augmentation des ressources propres de la Communauté.

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# DOCUMENTS

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