Alcohol and alcoholic beverages: harmonisation of the structures of excise duties

2018/0173(CNS) - 04/10/2018 - Committee report tabled for plenary, 1st reading/single reading

The Committee on Economic and Monetary Affairs adopted, under a special legislative procedure (Parliament's consultation), the report by Miguel VIEGAS (GUE/NGL, PT) on the proposal for a Council directive amending Directive 92/83/EEC on the harmonisation of the structures of excise duties on alcohol and alcoholic beverages.

The committee recommended that the European Parliament **approve the Commission proposal** without amendments.

As a reminder, Directive 92/83/EEC on the structures of excise duty on alcohol and alcoholic beverages sets out the common rules on the structures of excise duty applied to alcohol and alcoholic beverages, including beer and wine. It defines and classifies the different types of alcohol and alcoholic beverages, according to their characteristics, and provides a legal framework for reduced rates, exemptions, and derogations in some sectors, like intermediate products used in wine preparation in certain regions of the Kingdom of Spain.

The Directive **has not kept pace with the challenges and opportunities offered by new technologies and developments within the alcohol industry**. Some problems have been identified and inefficiencies persist, causing possible distortions of the internal market.

Therefore, the Directive was identified by the Commission for an evaluation under the Commission's Regulatory Fitness and Performance Programme (REFIT).

The main areas on which the study and impact assessment were focused included the following: (i) dysfunctions in the application of exemptions for denatured alcohol; (ii) dysfunctions in the classification of certain alcoholic beverages; (iii) dysfunctional application of reduced rates for small producers and low strength alcoholic beverages; (iv) unclear provisions to measure degrees Plato of sweetened or flavoured beer.