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NOTE

From: Presidency

To: Delegations

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Subject: Alternative proposal for Article 22(8) of Directive 92/83/EEC

Delegations will find attached, for consideration by Member States, the Presidency proposal for the following alternative wording of Article 22(8) of Directive 92/83/EEC.

“(8) Subject to such conditions as they shall lay down to ensure the straightforward application of this paragraph, Member States may exempt from excise duty, or apply reduced rates of excise to ethyl alcohol:

(a) produced by a private individual from fruits supplied from his household, using simple, small distilling device

and/or

(b) produced in distilleries for a private individual, from fruits supplied from his household,

and consumed by the private individual, members of his family or his guests, provided no sale is involved.

Member States shall limit the application of the exemption or of the reduced rates to **not more than 30 liters of fruit spirits per producing fruit grower's household per year, or to the quantity in force at the national level at the time Directive 92/83 was adopted, or to the quantity in force at the national level at the time of their accession.**

Member States applying such an exemption or reduced rates of excise shall lay down conditions for the purpose of preventing any evasion, avoidance or abuse and shall have adequate requirements and procedures in place to ensure the control of production and consumption and prevention of cross-border effect.

Member States shall not apply these provisions in addition to the provisions of Article 22(6) and 22(7).”
