



EUROPEAN COMMISSION

*Brussels, 18.09.2018  
C(2018) 5905 final*

*Mr Călin POPESCU-  
TĂRICEANU  
President of the Senat  
Calea 13 Septembrie nr. 1-3  
Sector 5  
RO – 050711 BUCHAREST*

*Dear President,*

*The Commission would like to thank the Senat for its Opinion on the proposal for a Council Directive amending Council Directive 92/83/EEC on the harmonisation of the structures of excise duties on alcohol and alcoholic beverages {COM(2018) 334 final}.*

*This proposal follows an evaluation of the Directive under the Commission's Regulatory Fitness and Performance Programme (REFIT<sup>1</sup>). Council Directive 92/83/EEC is over 25 years old and in urgent need of an update in order to keep pace with the challenges and opportunities offered by new technology and trade developments, while protecting public health.*

*Clarification of the legislation will ensure legal certainty, a fairer treatment across the European Union and reduce costs for economic operators and national administrations. Introducing a uniform certification for small producers across the Union will improve the cross border functionality of the existing provision.*

*The Commission is pleased that the Senat shares the view that action at the Union level as envisaged in the proposal is required to resolve the current complications regarding exemptions for denatured alcohol, the classification of certain alcoholic beverages, the status of small breweries and the measurement of Plato degree.*

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<sup>1</sup> [https://ec.europa.eu/info/law/law-making-process/evaluating-and-improving-existing-laws/refit-making-eu-law-simpler-and-less-costly/refit-platform\\_en](https://ec.europa.eu/info/law/law-making-process/evaluating-and-improving-existing-laws/refit-making-eu-law-simpler-and-less-costly/refit-platform_en).

*As regards the definitions of completely denatured alcohol and partially denatured alcohol, the Commission would like to clarify that Article 27(1)(a) of Council Directive 92/83/EEC provides that alcohol which has been completely denatured in accordance with the requirements of a Member State, where such requirements have been notified in writing to the Commission and authorised in accordance with paragraphs 3 and 4 of Article 27, is considered completely denatured alcohol. This differs from partially denatured alcohol, which is provided for in Article 27(1)(b). In accordance with that provision any ethyl alcohol, which has been denatured in accordance with the requirements of the Member State in which it is used for the manufacture of any product not for human consumption, shall be considered partially denatured. There is no requirement to notify the Commission of formulations for partially denatured alcohol.*

*The Commission hopes that these clarifications address the issues raised by the Senat and looks forward to continuing the political dialogue in the future.*

*Yours faithfully,*

*Frans Timmermans  
First Vice-President*

*Pierre Moscovici  
Member of the Commission*