

Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC

CHAPTER VI

MISCELLANEOUS

SECTION 2

Small wine producers

Article 40

1 Member States may exempt small wine producers from the requirements of Chapters III and IV and from the other requirements relating to movement and monitoring. Where these small producers themselves carry out intra-Community transactions, they shall inform their relevant authorities and comply with the requirements laid down by Commission Regulation (EC) No 884/2001 of 24 April 2001 laying down detailed rules of application concerning the documents accompanying the carriage of wine products and the records to be kept in the wine sector⁽¹⁾.

2 Where small wine producers are exempt from requirements in accordance with paragraph 1, the consignee shall, by means of the document required by Regulation (EC) No 884/2001 or by a reference to it, inform the competent authorities of the Member State of destination of the wine deliveries received.

3 For the purposes of this Article, ‘small wine producers’ shall mean persons producing on average less than 1 000 hl of wine per year.

***Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After
IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

(1) [OJ L 128, 10.5.2001, p. 32.](#)