Article 4 of Council Directive 92/83/EEC permits Member States to apply reduced rates of duty for small brewers. Member States may apply such rates, which may be differentiated in accordance with the annual production of the breweries concerned, to beer brewed by independent small breweries producing no more than 200 000 hl of beer per year. Although many brewers produce quantities above this threshold, they should still be considered small brewers, especially when compared with companies that produce several million hectolitres of beer per year.

With regard to the current evaluation of Directive 92/83/EEC, which covers the harmonisation of the structures of excise duties on alcohol and alcoholic beverages, can the Commission confirm the following:

1. What was the threshold for offering a reduced excise duty rate for small beer producers prior to the 1992 directive?

2. If the threshold was higher than the current 200 000 hectolitres, what was the rationale for reducing it?