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REF: Home made spirits

The preparation of home-made spirits ("Schnaps", Tuica, Raki, orujo, poteen, .... ) and other alcoholic beverages is part of the traditional rural households. They are always an attraction for visitors to try. In some countries it is illegal to produce, in others it is tolerated if done for own consumption only, or even licenced under certain restrictions (farm products, maximum alcohol level, no public selling, etc.).

Our colleagues in Lithuania are in the process of negotiation a formal solution to this question in their country. They ask for our / YOUR collaboration: how is this matter regulated or solved (in theory and in practice ... :- ) in YOUR country?

Summary of the replies we have so far and the information will be updated regularly. Full report will be sent once all replies will arrive.

**In Slovenia** we have the following legal situation.

Excise duty on ethyl alcohol is payable in the amount of EUR 12.00/ 100% of alcohol per 1 liter of ethyl alcohol.

Everyone, who produces and sells the (home-made) spirits, has to pay the excise duty on ethyl alcohol and must be registered as an excise taxpayer.

Excise taxpayer is a manufacturer, importer, dealer, who obtains products from the EU, and small producers of wines and spirits.

If you as a little spirits producer produce the home- made spirits **for own use**, but not for selling, you pay yearly 12,50 EUR or 25,00 EUR per a year. This amount depends on the volume of the boiler (40 - 100 liters= 12,50 EUR, or over 100 - 500 l= 25 EUR).

**In Bulgaria** we got this restrictions something like two years ago. Particularly it is for selling of home-made spirit. One household can produce up to 30 litres for own consumption but it is prohibited to sell it even to guests of the guesthouse.

**In Austria** the destilling of Schnaps is strictyl regulated and licenced. Many farmers have a little „destillery“ to make Schnaps in their cellar. This apparatus is sealed and also controlled by the authorities.

The farmers are allowed to destill a certain quantity of Schnaps from their own fruits (normally pears and/or apples). This is controlled too.

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Once they have produced their Schnaps they are allowed to offer it to their guests (unlike e.g. beer – the farmer is not allowed to sell beer to his guests) and also to sell it as some form of „farming produce“. However as they usually produce very limited quantities they prefer to drink it with their guests.

The quantities: the tax-free „Hausbrand“ includes 6 litres of Schnaps per adult-person in the household up to a maximum of 50lt. alcohol (which is app. 100 litres of Schnaps).

The additional „Abfindungsbrand“ costs € 5,40 per litre alcohol up to 100 litres. There is a special allowance (this is an old right) of up to 300 litres which costs € 9,- per litre alcohol.

**In Latvia** it is allowed to make a homemade spirits from your own farm produce (fruit, grain, vegetables) in quantities of not more than 15000 Lt per year of wine or other fermented drink and the amount of pure alcohol in these drinks cannot exceed 100 lt per year.

Homemade distillery has to be registered with the local municipality and permissions are also given by local municipality.

**Norway, Sweden and Finland** have a government owned alcohol shop system and it is not easy to produce something at the farms.

If the product is under 4,5 % alcohol is legal to sell it from the farm and also in all shops in Norway. If it is stronger it has to be sold in «Vinmonopolet».

It is possible to get permission to produce stronger drinks, but not to sell bottles from the farm. Glasses can be sold as part of a meal.

Taxes for all production and sale.

**In Portugal**, there is no problem to make spirits to offer our guests to taste and, even, to sell. But only to guests. We can not put them in the market, unless they are certified by the authorities.

Hand made comfitures, cakes, sweets, marmalades; spirits, etc are allowed to be done. Generally, each householder has his own specialty, very well received by their tourists. The only restriction is on the level in alcohol (for every business) that can not have more than 40°.

**In Hungary** one of the most important alcoholic beverages is Pálinka. Every people are allowed to make 50 litres a year without taxes, if the pálinka won't be for sale.

According to our current rules if you want to sell your pálinka, you have to pay tax and you have to use seal on the pálinka bottles which not bigger than 2 litres. BUT only those people can sell their pálinka who are primary producers (farmer) according to the rules.

If you are interested in wine or beer, you can make 1000 litres/year tax free but you can't sell its. But the really wine makers usually have licence to sell their products.