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COMMISSION REGULATION (EC) No 3199/93

of 22 November 1993

on the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of exemption from excise duty

(OJ L 288, 23.11.1993, p. 12)

Amended by:

		Official Journal		
		No	page	date
►M1	Commission Regulation (EC) No 2546/95 of 30 October 1995	L 260	45	31.10.1995
►M2	Commission Regulation (EC) No 2559/98 of 27 November 1998	L 320	27	28.11.1998
►M3	Commission Regulation (EC) No 2205/2004 of 21 December 2004	L 374	42	22.12.2004
►M4	Commission Regulation (EC) No 1309/2005 of 10 August 2005	L 208	12	11.8.2005
►M5	Commission Regulation (EC) No 2023/2005 of 12 December 2005	L 326	8	13.12.2005
►M6	Commission Regulation (EC) No 67/2008 of 25 January 2008	L 23	13	26.1.2008
►M7	Commission Regulation (EC) No 849/2008 of 28 August 2008	L 231	11	29.8.2008
►M8	Commission Implementing Regulation (EU) No 767/2011 of 2 August 2011	L 200	14	3.8.2011
►M9	Commission Implementing Regulation (EU) No 162/2013 of 21 February 2013	L 49	55	22.2.2013

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of 22 November 1993

on the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of exemption from excise duty

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Directive 92/83/EEC of 19 October 1992 on the harmonization of the structures of excise duties on alcohol and alcoholic beverages ([1]), and in particular Article 27 (4) thereof,

Having regard to Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for products subject to excise duty and on the holding movement and monitoring of such products ([2]), as amended by Directive 92/108/EEC ([3]), and in particular Article 24 thereof,

Having regard to the opinion of the Committee on Excise Duties,

Whereas pursuant to Article 27 (1) (a) of Directive 92/83/EEC, Member States are required to exempt from excise duty alcohol which has been completely denatured in accordance with the requirements of any Member State, provided that such requirements have been duly notified and accepted in accordance with the conditions laid down in paragraphs 3 and 4 of that Article;

Whereas objections have been received to the requirements notified;

Whereas, therefore, in accordance with the requirements of paragraph 4 of the said Article a decision is to be taken in accordance with the procedure laid down in Article 24 of Directive 92/12/EEC,

HAS ADOPTED THIS REGULATION:

Article 1

The denaturants which are employed in each Member State for the purposes of completely denaturing alcohol in accordance with Article 27 (1) (a) of Directive 92/83/EEC are as described in the Annex to this Regulation.

Article 2

This Regulation shall enter into force on the day of its publication in the *Official Journal of the European Communities*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

([1]) OJ No L 316, 31. 10. 1992, p. 21.
([2]) OJ No L 76, 23. 3. 1992, p. 1.
([3]) OJ No L 390, 31. 12. 1992, p. 124.

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ANNEX

List of authorised products with their Chemical Abstracts Service (CAS) registered number when available and formulas authorised for the complete denaturing of alcohol:

Acetone	CAS: 67-64-1
CI reactive red 24	CAS: 70210-20-7
Crude pyridine	CAS: not available
Crystal violet (C.I. No 42555)	CAS: 548-62-9
Denatonium benzoate	CAS: 3734-33-6
Ethanol	CAS: 64-17-5
Ethyl acetate	CAS: 141-78-6
Ethyl sec-amyl ketone	CAS: 541-85-5
Ethyl *tert*-butyl ether	CAS: 637-92-3
Fluorescein	CAS: 2321-07-5
Formaldehyde	CAS: 50-00-0
Fusel oil	CAS: 8013-75-0
Gasoline (including unleaded gasoline)	CAS: 86290-81-5
Isopropyl alcohol (IPA)	CAS: 67-63-0
Kerosene	CAS: 8008-20-6
Lamp oil	CAS: 64742-47-8 to 64742-48-9
Methanol	CAS: 67-56-1
Methyl ethyl ketone (butanone) (MEK)	CAS: 78-93-3
Methyl isobutyl ketone	CAS: 108-10-1
Methyl isopropyl ketone	CAS: 563-80-4
Methyl violet	CAS: 8004-87-3
Methylene blue	CAS: 61-73-4
Mineral naphtha	CAS: not available
Solvent naphtha	CAS: 8030-30-6
Pyridine (or Pyridine bases)	CAS: 110-86-1
Spirit of turpentine	CAS: 8006-64-2
Technical petrol	CAS: 92045-57-3
tert-butyl alcohol	CAS: 75-65-0
Thiophene	CAS: 110-02-1
Thymol blue	CAS: 76-61-9
Wood naphtha	Not available

Synonyms of the authorised products are available in various European languages in the European Customs Inventory of Chemical Substances database.

The term ‘absolute ethanol’ is used throughout the Annex in conformity with the terminology used by International Union of Pure and Applied Chemistry (IUPAC).

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I. **Denaturing procedure employed in all Member States**

Per hectolitre of absolute ethanol:

— 3 litres isopropyl alcohol (IPA),

— 3 litres methyl ethyl ketone (MEK),

— 1 gram denatonium benzoate.

Member States, for internal market, are allowed to add a dye to give to the product a characteristic colour, which makes it immediately identifiable.

II. **Additional denaturing procedures employed in certain Member States**

Czech Republic

Per hectolitre of absolute ethanol, any of the following formulations:

1. — 0,4 litre solvent naphtha,

   — 0,2 litre kerosene,

   — 0,1 litre technical petrol.

2. — 3 litres ethyl *tert*-butyl ether,

   — 1 litre isopropyl alcohol,

   — 1 litre unleaded gasoline,

   — 10 milligrams fluorescein.

Germany

Per hectolitre of absolute ethanol:

One litre ketone mixture, consisting of:

— 95 % to 96 % by weight of methyl ethyl ketone (MEK),

— 2,5 % to 3 % by weight of methyl isopropyl ketone (3-methyl-2-butanone),

— 1,5 % to 2 % by weight of ethyl sec-amyl ketone (5- methyl – 3 – heptanone),

together with 1 gram denatonium benzoate.

Estonia

Per hectolitre of absolute ethanol:

— 3 litres acetone,

— 2 grams denatonium benzoate.

Ireland

A base is produced by mixing the following:

— 90 % by volume ethanol,

— 9,5 % by volume wood naphtha,

— 0,5 % by volume crude pyridine.

To each 10 hectolitres of the base add:

— 3,75 litres mineral naphtha (petroleum oil),

— 1,5 grams methyl violet.

Note: The wood naphtha and crude pyridine components of the base may be substituted with 10 % by volume of methanol.

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Greece

Only low quality alcohol (heads and tails from distillation), with an alcoholic strength of at least 93 % volume and not exceeding 96 % volume can be denatured.

Per hectolitre of hydrated alcohol of 93 % volume the following substances are added:

— 2 litres methanol,

— 1 litre spirit of turpentine,

— 0,50 litre lamp oil,

— 0,40 gram methylene blue.

At a temperature of 20 °C, the end product will reach, in its unaltered state, 93 % volume.

Italy

Per hectolitre of absolute ethanol the following is added:

— 125 grams of thiophene,

— 0,8 gram of denatonium benzoate,

— 3 grams of CI reactive red 24 (red colorant), solution at 25 % w/w,

— 2 litres of methyl ethyl ketone (MEK).

The ethyl alcohol to be denatured must have an ethyl alcohol content of at least 83 % by volume and a strength measured on the EC alcoholmeter of at least 90 % by volume.

In order to ensure the complete solubility of all the components, the denaturant mixture must be prepared in ethyl alcohol below 96 % by volume measured on the EC alcoholmeter.

The purpose of CI reactive red 24 is to give the product a characteristic red colour, which makes the purpose of the product immediately identifiable.

Latvia

1. Per hectolitre of absolute ethanol, any of the following formulations:

   (a) at least:

      — 9 litres isopropyl alcohol,

      — 1 litre acetone,

      — 0,4 gram methylene blue or thymol blue or crystal violet;

   (b) at least:

      — 3 litres methyl isobutyl ketone,

      — 2 litres methyl ethyl ketone (MEK);

   (c) at least:

      — 3 litres acetone,

      — 2 grams denatonium benzoate;

   (d) at least 10 litres ethyl acetate.

2. Per 1 hectolitre of dehydrated ethyl alcohol (containing not more than 0,5 % water):

   Gasoline at minimum 5 litres and maximum 7 litres.

Lithuania

Per hectolitre of absolute ethanol:

— 3 litres acetone,

— 2 grams denatonium benzoate.

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Hungary

Alcoholic products by reference to its pure alcohol quantity, contain at least, one of the following:

(a) 2 % by weight of methyl ethyl ketone (MEK), 3 % by weight of methyl isobutyl ketone and 0,001 % by weight of denatonium benzoate;

(b) 1 % by weight of methyl ethyl ketone (MEK), and 0,001 % by weight of denatonium benzoate;

(c) 2 % by weight of isopropyl alcohol, 1 % by weight of *tert*-butyl alcohol, and 0,001 % by weight of denatonium benzoate.

Malta

A base is produced by mixing the following:

— 90 % by volume ethanol,

— 9,5 % by volume wood naphtha,

— 0,5 % by volume crude pyridine.

To each 10 hectolitres of the base add:

— 3,75 litres mineral naphtha (petroleum oil),

— 1,5 grams methyl violet.

Netherlands

Per hectolitre of absolute ethanol:

Five litres of a mixture consisting of:

— 60 % by volume of methanol,

— 20 % by volume of acetone,

— 11 % by volume of fusel oil (a concentrate of by-products of alcohol distillation),

— 8 % by volume of water,

— 0,5 % by volume of methyl ethyl ketone (MEK),

— 0,5 % by volume of formalin (a watery solution of 37 % by weight of formaldehyde).

Austria

Per hectolitre of absolute ethanol:

One litre ketone mixture, consisting of:

— 95 % to 96 % by weight of methyl ethyl ketone (MEK),

— 2,5 % to 3 % by weight of methyl isopropyl ketone,

— 1,5 % to 2 % by weight of ethyl sec-amyl ketone,

together with 1 gram denatonium benzoate.

Poland

Per hectolitre of absolute ethanol, any of the following formulations:

1. 0,75 litre ketone mixture, consisting of:

   — 95 % to 96 % by weight of methyl ethyl ketone (MEK),

   — 2,5 % to 3 % by weight of methyl isopropyl ketone,

   — 1,5 % to 2 % by weight of ethyl sec-amyl ketone,

   together with 0,25 litre of pyridine bases.

2. One litre ketone mixture, consisting of:

   — 95 % to 96 % by weight of methyl ethyl ketone (MEK),

   — 2,5 % to 3 % by weight of methyl isopropyl ketone,

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— 1,5 % to 2 % by weight of ethyl sec-amyl ketone,

together with 1 gram denatonium benzoate.

Romania

Per hectolitre of absolute ethanol:

— 2 litres methyl ethyl ketone (MEK),

— 1 gram denatonium benzoate,

— 0,2 gram methylene blue.

Slovenia

Per hectolitre of absolute ethanol:

— 1 580 grams isopropyl alcohol,

— 790 grams *tert*-butyl alcohol,

— 0,79 gram denatonium benzoate.

Slovakia

Per hectolitre of absolute ethanol:

1. 3 litres methyl isobutyl ketone,

   2 litres methyl ethyl ketone (MEK),

   1 gram denatonium benzoate,

   0,2 gram methylene blue.

2. 1,5 litres technical petrol,

   1,5 litres kerosene,

   2 grams denatonium benzoate.

Finland

Per hectolitre of absolute ethanol any of the following formulations:

1. 2 litres methyl ethyl ketone (MEK),

   3 litres methyl isobutyl ketone.

2. 2 litres acetone,

   3 litres methyl isobutyl ketone.

Sweden

Per hectolitre of absolute ethanol:

— 3 litres methyl isobutyl ketone,

— 2 litres methyl ethyl ketone (MEK).

United Kingdom

A base is produced by mixing the following:

— 90 % by volume ethanol,

— 9,5 % by volume wood naphtha,

— 0,5 % by volume crude pyridine.

To each 10 hectolitres of the base add:

— 3,75 litres mineral naphtha (petroleum oil),

— 1,5 grams methyl violet (C.I. No 42555).