
STATUTORY INSTRUMENTS

2005 No. 1524

The Denatured Alcohol Regulations 2005

PART 2

CLASSES OF DENATURED ALCOHOL AND FORMULATIONS

Classes of denatured alcohol

4.—(1) For the purposes of the Act, section 5 of the Finance Act 1995 and these Regulations there are the following classes of denatured alcohol—

- (a) completely denatured alcohol;
- (b) industrial denatured alcohol; and
- (c) trade specific denatured alcohol.

(2) Subject to paragraphs (4), (6) and (7), completely denatured alcohol is denatured alcohol—

- (a) that has been made in accordance with regulation 5, or
- (b) that, if the denaturants that are employed are described in the Annex to Commission Regulation (EC) No. 3199/93⁽¹⁾, has been made in a member State other than the United Kingdom in accordance with a formulation and other requirements of that member State.

(3) Subject to paragraphs (4) and (6), industrial denatured alcohol is denatured alcohol—

- (a) that has been made in accordance with regulation 6, or
- (b) that is not completely denatured alcohol and—
 - (i) has been made in a member State other than the United Kingdom in accordance with a formulation and other requirements of that member State, and
 - (ii) has been incorporated into a product that is not for human consumption.

(4) Denatured alcohol made in a member State other than the United Kingdom is not denatured alcohol for the purposes of the Act, section 5 of the Finance Act 1995 or these Regulations if—

- (a) the United Kingdom has, in accordance with Article 27(5) of Council Directive 92/83/EEC⁽²⁾, advised the European Commission that it gives rise to evasion, avoidance or abuse, and
- (b) it has not been determined, in accordance with the procedure laid down in Article 24 of Council Directive 92/12/EEC⁽³⁾, that that denatured alcohol must be treated as exempt from excise duty under sub-paragraph (a) or (b) of Article 27(1) of Council Directive 92/83/EEC.

(5) Subject to paragraph (6), trade specific denatured alcohol is denatured alcohol that has been made in accordance with regulation 7.

(1) OJ No L288, 23.11.1993, p.12 on the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of exemption from excise duty; amended by Commission Regulation (EC) No. 2546/95 (OJ No. L260, 31.10.1995, p.45) and Commission Regulation (EC) No. 2559/98 (OJ No. L320, 28.11.1998, p.27).

(2) OJ No. L 316, 31.10.1992, p.21, to which there are amendments not relevant to these Regulations.

(3) OJ No. L76, 23.3.1992, p.4, to which there are amendments not relevant to these Regulations.

(6) Denatured alcohol made outside the United Kingdom that has not been incorporated into a product that is not for human consumption is completely denatured alcohol, industrial denatured alcohol or trade specific denatured alcohol (as the case may be) if, in the opinion of the Commissioners, it has been made as nearly as is possible in accordance with one of the formulations described in the Schedule.

(7) Denatured alcohol made outside the United Kingdom and the Communities is completely denatured alcohol if, in the opinion of the Commissioners—

- (a) the denaturants employed are described in the Annex to Commission Regulation (EC) No. 3199/93, and
- (b) it has been made as nearly as is possible in accordance with a formulation of a member State other than the United Kingdom.

Completely denatured alcohol

5. A producer making completely denatured alcohol must—

- (a) make it in accordance with the formulation described in paragraph 1 of the Schedule, and
- (b) comply with the standards and other requirements of paragraphs 5 to 11 of that Schedule.

Industrial denatured alcohol

6. A producer making industrial denatured alcohol must—

- (a) make it in accordance with the formulation described in paragraph 2 of the Schedule, and
- (b) comply with the standards and other requirements of paragraphs 5 to 7 and 11 of that Schedule.

Trade specific denatured alcohol

7.—(1) Subject to paragraph (2), a producer making trade specific denatured alcohol must—

- (a) make it in accordance with a formulation described in paragraph 3 of the Schedule, and
- (b) comply with the standards and other requirements of paragraphs 4 to 6 and 11 of that Schedule (insofar as those paragraphs are applicable to the formulation he is following).

(2) Instead of following a formulation described in paragraph 3 of the Schedule, when making a batch of trade specific denatured alcohol a producer may make that batch in accordance with a formulation that is approved by the Commissioners under this regulation.

(3) The Commissioners may, if they think that in all the circumstances it is appropriate to do so, approve a formulation different from or as a variation on a trade specific denatured alcohol formulation described in paragraph 3 of the Schedule.

(4) The Commissioners' approval—

- (a) may only be granted following a written application to them by a producer or other person (“the applicant”), and
- (b) may be granted subject to such conditions as the Commissioners may reasonably impose, and those conditions may be varied by the Commissioners for reasonable cause.

(5) The Commissioners may require for the purposes of their consideration of the application made under paragraph (4)—

- (a) a written statement containing the reasons why, in the applicant’s opinion, completely denatured alcohol, industrial denatured alcohol, and a formulation of trade specific denatured alcohol described in paragraph 3 of the Schedule, would all be unsuitable or

detrimental having regard to the use to which it is intended that the denatured alcohol will be put;

- (b) samples of the proposed formulation of trade specific denatured alcohol and of the ingredients of that formulation; and
- (c) any other information that the Commissioners determine to be material to their consideration of whether or not it would be appropriate for them to grant approval of the formulation in question.