
STATUTORY INSTRUMENTS

2005 No. 1524

The Denatured Alcohol Regulations 2005

PART 3

PRODUCERS AND DISTRIBUTORS OF DENATURED ALCOHOL

Excise duty point

11.—(1) Where, in accordance with regulation 9(2)(d) a producer is required to inform the Commissioners of a deficiency in his stock of alcohol for denaturing, the time that the deficiency was discovered is the excise duty point for the missing alcohol.

(2) The producer is liable to pay the excise duty.

(3) This regulation does not apply to a deficiency that is attributable to evaporation or destruction of the alcohol found to be missing.