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STATUTORY INSTRUMENTS

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**2005 No. 1524**

The Denatured Alcohol Regulations 2005

**PART 5**

MISCELLANEOUS

**Importing and exporting denatured alcohol**

[<sup>F1</sup>18. The Excise Goods (Holding, Movement and Duty Point) Regulations 2010 shall apply to imports and exports of denatured alcohol as if it were alcohol in respect of which excise duty has not been paid.]

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**Textual Amendments**

- F1** Reg. 18 substituted (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\)](#), regs. 1, **7(3)** (with reg. 22) (as amended by [S.I. 2020/1494](#), regs. 1, 4); [S.I. 2020/1640](#), reg. 2, Sch.

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**Modifications etc. (not altering text)**

- C1** Regulations, as they had effect immediately before IP completion day, continued (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **100(2)(a)**

**Changes to legislation:**

There are currently no known outstanding effects for the The Denatured Alcohol Regulations 2005, Section 18.