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STATUTORY INSTRUMENTS

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**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<sup>(1)</sup>, 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<sup>(2)</sup>, 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<sup>(3)</sup>, 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.

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(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.