

## SCHEDULE

Regulations 5, 6 and 7

### FORMULATIONS FOR THE CLASSES OF DENATURED ALCOHOL, STANDARDS AND OTHER RELATED PROVISIONS

#### *Formulation for completely denatured alcohol*

[<sup>F1</sup>1. Completely denatured alcohol must be made in accordance with the following formulation: with every 100 parts by volume of alcohol mix 3 parts by volume of isopropyl alcohol, 3 parts by volume of methylethylketone and one gramme of denatonium benzoate (of the description mentioned in paragraph 4).]

#### **Textual Amendments**

**F1** Sch. para. 1 substituted (1.7.2013) by [The Denatured Alcohol \(Amendment\) Regulations 2013 \(S.I. 2013/1195\)](#), regs. 1, **5(a)**

#### **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)**

#### *Formulation for industrial denatured alcohol*

2. Industrial denatured alcohol must be made in accordance with the following formulation: with every 95 parts by volume of alcohol mix 5 parts by volume of wood naphtha or of a substitute for wood naphtha. Where a substitute for wood naphtha is used, the volume mixed with every 95 parts of alcohol may be less than 5 parts if—

- (a) the proportion of the marker in the resulting mixture is—
  - (i) in the case of methyl alcohol, not less than 36 parts per thousand,
  - (ii) in the case of tertiary butyl alcohol, not less than one part per thousand, or
  - (iii) in the case of another marker approved by the Commissioners, not less than the proportion specified by the Commissioners when they approved that marker, and
- (b) the resulting mixture contains the other substances that the Commissioners approved when they approved the substitute for wood naphtha in the proportions that they specify.

#### **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)**

#### *Formulations for trade specific denatured alcohol*

3. Except in cases where the Commissioners approve an alternative formulation, trade specific denatured alcohol must be made in accordance with one of the following formulations—

- (a) with every 999 parts by volume of alcohol (of a strength of not less than 85 per cent alcohol by volume) mix 1 part by volume of tertiary butyl alcohol, and to the resulting mixture add denatonium benzoate (of the description specified in paragraph 4) in the proportion of 10 micrograms per millilitre;

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- (b) with every 979 parts by volume of alcohol (of a strength of not less than 85 per cent alcohol by volume) mix not less than 20 parts by volume of cyclohexane and 1 part by volume of isopropyl alcohol;
- (c) with every 979 parts by volume of alcohol (of a strength of not less than 85 per cent alcohol by volume) mix not less than 20 parts by volume of ethyl acetate and 1 part by volume of isopropyl alcohol;
- (d) with every 975 parts by volume of alcohol (of a strength of not less than 85 per cent alcohol by volume) mix not less than 20 parts by volume of methyl alcohol and 5 parts by volume of hexane;
- (e) with every 950 parts by volume of alcohol (of a strength of not less than 85 per cent alcohol by volume) mix not less than 50 parts by volume of benzyl benzoate;
- (f) with every 980 parts by volume of alcohol (of a strength of not less than 85 per cent alcohol by volume) mix not less than 20 parts by volume of isopropyl alcohol, and to the resulting mixture add denatonium benzoate (of the description specified in paragraph 4), in the proportion of 10 micrograms per millilitre;
- (g) with every 950 parts by volume of alcohol (of a strength of not less than 85 per cent alcohol by volume) mix not less than 50 parts by volume of isopropyl alcohol;
- (h) with every 990 parts by volume of alcohol (of a strength of not less than 85 per cent alcohol by volume) mix 10 parts by volume of methylethylketone (consisting of 95 to 96 per cent by weight of methylethylketone, 2.5 to 3 per cent by weight of methylisopropylketone, and 1.5 to 2 per cent by weight of ethylisoamylketone), and to the resulting mixture add 1 gram of denatonium benzoate (of the description specified in paragraph 4);
- (i) with every 990 parts by volume of alcohol (of a strength of not less than 85 per cent alcohol by volume) mix 10 parts by volume of methyl alcohol and to the resulting mixture add denatonium benzoate (of the description specified in paragraph 4) in the proportion of 10 micrograms per millilitre.

**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)**

*Denatonium benzoate*

**4.** Denatonium benzoate (<sup>F2</sup>mentioned in paragraphs 1, 3 and 6]) is benzyldiethyl [(2,6-xylylcarbonyl) methyl] ammonium benzoate.

**Textual Amendments**

- F2** Words in [Sch. para. 4](#) substituted (1.7.2013) by [The Denatured Alcohol \(Amendment\) Regulations 2013 \(S.I. 2013/1195\)](#), regs. 1, **5(b)**

**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)**

### *Use of water*

5. When making denatured alcohol in accordance with a formulation specified in paragraph 1, 2 or 3, water may be mixed with the alcohol before denaturing or with the denatured alcohol but the quantity of water added must not reduce the proportion or quantity of denaturing substances<sup>F3</sup>... in the resulting mixture below the proportions or quantities specified in the formulation; and for the purpose of ascertaining the proportion or quantity of denaturing substances<sup>F3</sup>... in any such mixture the water shall be treated as if it were alcohol.

#### **Textual Amendments**

**F3** Words in Sch. para. 5 omitted (1.7.2013) by virtue of [The Denatured Alcohol \(Amendment\) Regulations 2013 \(S.I. 2013/1195\)](#), regs. 1, **5(c)**

#### **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)**

### *Standards for wood naphtha, other denaturing substances and dyes.*

6. Wood naphtha, substitute for wood naphtha,<sup>F4</sup>... tertiary butyl alcohol, [<sup>F5</sup>and denatonium benzoate] used in making denatured alcohol must conform to the respective standards and meet other respective requirements of paragraphs 7 to 11.

#### **Textual Amendments**

**F4** Words in Sch. para. 6 omitted (1.7.2013) by virtue of [The Denatured Alcohol \(Amendment\) Regulations 2013 \(S.I. 2013/1195\)](#), regs. 1, **5(d)(i)**

**F5** Words in Sch. para. 6 substituted (1.7.2013) by [The Denatured Alcohol \(Amendment\) Regulations 2013 \(S.I. 2013/1195\)](#), regs. 1, **5(d)(ii)**

#### **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)**

### *Wood naphtha, and substitute for wood naphtha*

7.—(1) Wood naphtha must, to the satisfaction of the Commissioners, possess such properties as to render a mixture of one part of the naphtha with 19 parts of alcohol of a strength of not less than 95 per cent alcohol by volume unfit for human consumption.

(2) Wood naphtha must contain not less than 72 per cent by volume of methyl alcohol.

(3) In the case of a substitute for wood naphtha—

(a) the substitute must possess, to the satisfaction of the Commissioners, such properties as to render a mixture of one part of the substitute with 19 parts of alcohol, of a strength of not less than 95 per cent alcohol by volume, unfit for human consumption,

(b) all the ingredients and their amounts which are to constitute the substitute must be approved by the Commissioners, and

(c) the substitute must contain as a marker—

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- (i) not less than 72 per cent by volume of methyl alcohol, or
- (ii) 2 per cent by volume of tertiary butyl alcohol, or
- (iii) such other marker as may be approved by the Commissioners in the proportions specified by them.

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

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*Crude pyridine*

<sup>F6</sup>8. ....

**Textual Amendments**

**F6** [Sch. para. 8](#) omitted (1.7.2013) by virtue of [The Denatured Alcohol \(Amendment\) Regulations 2013 \(S.I. 2013/1195\)](#), regs. 1, **5(e)**

*Mineral naphtha (petroleum oil)*

<sup>F7</sup>9. ....

**Textual Amendments**

**F7** [Sch. para. 9](#) omitted (1.7.2013) by virtue of [The Denatured Alcohol \(Amendment\) Regulations 2013 \(S.I. 2013/1195\)](#), regs. 1, **5(f)**

*Methyl violet dye (Colour Index Constitution No. 42555)*

<sup>F8</sup>10. ....

**Textual Amendments**

**F8** [Sch. para. 10](#) omitted (1.7.2013) by virtue of [The Denatured Alcohol \(Amendment\) Regulations 2013 \(S.I. 2013/1195\)](#), regs. 1, **5(g)**

*Quality*

**11.** All substances used in the production of denatured alcohol must be of sufficient quality to ensure that the alcohol is properly denatured.

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

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*Notes:*

F9(1) .....

**Textual Amendments**

**F9** Sch. Notes omitted (1.7.2013) by virtue of [The Denatured Alcohol \(Amendment\) Regulations 2013 \(S.I. 2013/1195\)](#), regs. 1, **5(h)**

**Textual Amendments**

**F9** Sch. Notes omitted (1.7.2013) by virtue of [The Denatured Alcohol \(Amendment\) Regulations 2013 \(S.I. 2013/1195\)](#), regs. 1, **5(h)**

F9(2) .....

**Textual Amendments**

**F9** Sch. Notes omitted (1.7.2013) by virtue of [The Denatured Alcohol \(Amendment\) Regulations 2013 \(S.I. 2013/1195\)](#), regs. 1, **5(h)**

**Changes to legislation:**

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