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STATUTORY INSTRUMENTS

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**2019 No. 15**

**The Excise Duties (Miscellaneous Amendments)  
(EU Exit) (No. 2) Regulations 2019**

**PART 3**

Transitional and saving provisions

**The Denatured Alcohol Regulations 2005**

**22.**—(1) The amendments made by regulation 7 have no effect in relation to—

- (a) denatured alcohol made before [<sup>F1</sup>IP completion day];
- (b) denatured alcohol that has been incorporated before [<sup>F2</sup>IP completion day] into a product that is not for human consumption; or
- (c) denatured alcohol (whether made or incorporated) that is in the course of a movement on [<sup>F3</sup>IP completion day].

(2) In paragraph (1), references to denatured alcohol or to a product that is not for human consumption are to be construed according to the Denatured Alcohol Regulations 2005 as they have effect prior to the amendments made by regulation 7 of these Regulations.

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| <b>F1</b> | Words in reg. 22(1)(a) substituted (31.12.2020) by <a href="#">The Excise Duties (Transitional and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1494)</a> , regs. 1, <b>4(4)(c)</b> |
| <b>F2</b> | Words in reg. 22(1)(b) substituted (31.12.2020) by <a href="#">The Excise Duties (Transitional and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1494)</a> , regs. 1, <b>4(4)(c)</b> |
| <b>F3</b> | Words in reg. 22(1)(c) substituted (31.12.2020) by <a href="#">The Excise Duties (Transitional and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1494)</a> , regs. 1, <b>4(4)(c)</b> |

**Commencement Information**

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| <b>I1</b> | Reg. 22 not in force at made date, see reg. 1  |
| <b>I2</b> | Reg. 22 in force at 31.12.2020 by <a href="#">S.I. 2020/1640</a> , reg. 2, <b>Sch.</b> |

**Changes to legislation:**

There are currently no known outstanding effects for the The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019, Section 22.