



Finance (No. 2) Act 2023

2023 CHAPTER 30

PART 2

ALCOHOL DUTY

CHAPTER 6

DENATURED ALCOHOL

90 Denatured alcohol

- (1) Alcohol duty is not charged on denatured alcohol.
- (2) “Denatured alcohol” means an alcoholic product which has been mixed with a substance, and in a manner, specified by or under regulations made by the Commissioners (and references, however expressed, to “denaturing” alcoholic products are to be construed accordingly).
- (3) Provision made under [subsection \(2\)](#) may include provision specifying a substance, or a manner of mixing, by reference to particular circumstances or other factors, or to the approval or opinion of specified persons.
- (4) Where—
 - (a) alcohol duty is chargeable on alcoholic products, and
 - (b) the Commissioners are satisfied that the alcoholic products are to be converted into denatured alcohol before the duty is required to be paid,the duty is to be remitted.