



Finance (No. 2) Act 2023

2023 CHAPTER 30

PART 2

ALCOHOL DUTY

CHAPTER 6

DENATURED ALCOHOL

97 Prohibition of use of denatured alcohol etc as beverage or medicine

- (1) It is an offence for a person—
- (a) to prepare, or attempt to prepare, denatured alcohol for use as a beverage or as a mixture with a beverage;
 - (b) to sell denatured alcohol (whether or not prepared as described in [paragraph \(a\)](#)) as a beverage or mixed with a beverage;
 - (c) to use any denatured alcohol or a derivative of it in the preparation of any article capable of being used as a beverage;
 - (d) to sell or possess any article capable of being used as described in [paragraph \(c\)](#), in the preparation of which denatured alcohol or any derivative of it has been used;
 - (e) except as permitted by the Commissioners and in accordance with any conditions imposed by them—
 - (i) to purify, or attempt to purify, denatured alcohol, or
 - (ii) after denatured alcohol has once been used, to attempt to recover the spirit or alcohol contained in it by distillation, condensation or in any other manner.
- (2) [Subsection \(1\)](#) is subject to [subsections \(5\)](#) and [\(6\)](#).
- (3) A person who commits an offence under [this section](#) is liable on summary conviction to a penalty not exceeding level 3 on the standard scale.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance (No. 2) Act 2023. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- (4) Any denatured alcohol, or any article (including packaging or equipment), in respect of which an offence under [this section](#) is committed is liable to forfeiture.
- (5) No offence is committed under [this section](#) where a person uses denatured alcohol or any derivative of it—
 - (a) in the preparation for use as a medical article (as defined in [section 76](#)),
 - (b) in the making of anything sold or supplied in accordance with regulations made by the Commissioners under [section 92](#), or
 - (c) in art or manufacture.
- (6) No offence is committed under [this section](#) where a person sells or possesses anything that—
 - (a) is permitted to be prepared or made, by reference to [paragraph \(a\)](#) or [\(b\)](#) of [subsection \(5\)](#), for a use described in that paragraph, and
 - (b) is sold or possessed for that use.
- (7) In [this section](#), references to denatured alcohol include references to—
 - (a) methanol, and
 - (b) any mixture containing denatured alcohol or methanol.

Commencement Information

- I1** S. 97 not in force at Royal Assent, see [s. 120\(2\)](#)
- I2** [S. 97](#) in force at 1.8.2023 by [S.I. 2023/884](#), [reg. 2\(1\)\(e\)](#) (with [reg. 10](#))

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 131(2)(3) substituted for s. 131(2) by 2024 c. 3 Sch. 12 para. 5(3)
- s. 147A inserted by 2024 c. 3 Sch. 12 para. 8(1)
- s. 148A-148C inserted by 2024 c. 3 Sch. 12 para. 8(3)
- s. 150(6A) inserted by 2024 c. 3 Sch. 12 para. 50(5)(b)
- s. 151(1)(c) and word inserted by 2024 c. 3 Sch. 12 para. 9(2)(d)
- s. 151(1)(aa) inserted by 2024 c. 3 Sch. 12 para. 9(2)(c)
- s. 151(6A) inserted by 2024 c. 3 Sch. 12 para. 9(4)
- s. 151(8) inserted by 2024 c. 3 Sch. 12 para. 9(6)
- s. 159(1)(a)(b) substituted for words by 2024 c. 3 Sch. 12 para. 12(2)
- s. 159(2)(a)(b) substituted for words by 2024 c. 3 Sch. 12 para. 12(3)
- s. 159(3)(a)(b) substituted for words by 2024 c. 3 Sch. 12 para. 12(4)
- s. 159(4) inserted by 2024 c. 3 Sch. 12 para. 12(5)
- s. 165(2)(a)(i)(ii) s. 165(2)(a)(b) become s. 165(2)(a)(i)(ii) by 2024 c. 3 Sch. 12 para. 50(6)(b)
- s. 168(12) inserted by 2024 c. 3 Sch. 12 para. 14(8)
- s. 170(2A) inserted by 2024 c. 3 Sch. 12 para. 14(9)(b)
- s. 176A-176C and cross-heading inserted by 2024 c. 3 Sch. 12 para. 8(6)
- s. 176D-176F and cross-heading inserted by 2024 c. 3 Sch. 12 para. 16(1)
- s. 178(1A)(1B) inserted by 2024 c. 3 Sch. 12 para. 17(4)
- s. 178(5)(6) inserted by 2024 c. 3 Sch. 12 para. 17(6)
- s. 179(1A) inserted by 2024 c. 3 Sch. 12 para. 17(7)(a)
- s. 179(3A)(3B) inserted by 2024 c. 3 Sch. 12 para. 17(7)(b)
- s. 180(8)(b)(ii)(ia) substituted for s. 180(8)(b)(ii) by 2024 c. 3 Sch. 12 para. 19(4)
- s. 183A inserted by 2024 c. 3 Sch. 12 para. 20(5)
- s. 195(7A) inserted by 2024 c. 3 Sch. 12 para. 25(1)
- s. 196(1)(e) and words inserted by 2024 c. 3 Sch. 12 para. 22(1)(b)
- s. 196(1A) inserted by 2024 c. 3 Sch. 12 para. 21(1)(b)
- s. 197(4)(d)(e) inserted by 2024 c. 3 Sch. 12 para. 23(b)
- s. 197(5)(c) and word inserted by 2024 c. 3 Sch. 12 para. 22(2)(e)
- s. 197(6A) inserted by 2024 c. 3 Sch. 12 para. 21(2)
- s. 197(7A) inserted by 2024 c. 3 Sch. 12 para. 24
- s. 197A inserted by 2024 c. 3 Sch. 12 para. 25(2)
- s. 198A inserted by 2024 c. 3 Sch. 12 para. 26
- s. 211(1)-(1C) substituted for s. 211(1) by 2024 c. 3 Sch. 12 para. 27(a)
- s. 213(6A) inserted by 2024 c. 3 Sch. 12 para. 28
- s. 232(3A) inserted by 2024 c. 3 Sch. 12 para. 4(6)
- s. 232A inserted by 2024 c. 3 Sch. 12 para. 2(2)
- s. 236(2A) inserted by 2024 c. 3 Sch. 12 para. 31(3)
- s. 251A inserted by 2024 c. 3 Sch. 12 para. 29(1)
- s. 253(2)(b)(va) inserted by 2024 c. 3 Sch. 12 para. 56(10)(c)(iii)
- s. 255(2A) inserted by 2024 c. 3 Sch. 12 para. 34(1)(a)
- s. 255(4)-(6) inserted by 2024 c. 3 Sch. 12 para. 34(1)(c)
- s. 256A inserted by 2024 c. 3 Sch. 12 para. 35(1)
- s. 262(1A)-(1D) inserted by 2024 c. 3 Sch. 12 para. 36
- s. 267(3A) inserted by 2024 c. 3 Sch. 12 para. 42(1)(a)
- s. 267(3B)-(3D) inserted by 2024 c. 3 Sch. 12 para. 43(1)(b)
- s. 267A inserted by 2024 c. 3 Sch. 12 para. 42(2)
- s. 268A inserted by 2024 c. 3 Sch. 12 para. 2(4)

- s. 272(8)(da) inserted by [2024 c. 3 Sch. 12 para. 44\(1\)](#)
- s. 272(9)-(11) inserted by [2024 c. 3 Sch. 12 para. 43\(3\)\(b\)](#)
- s. 272A inserted by [2024 c. 3 Sch. 12 para. 42\(3\)](#)
- s. 273(3)(ba) inserted by [2024 c. 3 Sch. 12 para. 44\(2\)](#)
- s. 273(4)(pa) inserted by [2024 c. 3 Sch. 12 para. 57\(3\)\(c\)](#)
- s. 273A273B inserted by [2024 c. 3 Sch. 12 para. 45\(1\)](#)
- s. 273C inserted by [2024 c. 3 Sch. 12 para. 46](#)
- s. 276(c)(iiia) inserted by [2024 c. 3 Sch. 12 para. 45\(2\)\(b\)](#)
- s. 276(aa) inserted by [2024 c. 3 Sch. 12 para. 45\(2\)\(a\)](#)
- s. 311A inserted by [2024 c. 3 s. 21\(3\)](#)
- Sch. 14 para. 37A37B and cross-heading inserted by [2024 c. 3 Sch. 12 para. 2\(6\)\(b\)](#)
- Sch. 14 para. 39(1)(aa) inserted by [2024 c. 3 Sch. 12 para. 2\(6\)\(c\)\(ii\)](#)
- Sch. 14 para. 39(2)(aa) inserted by [2024 c. 3 Sch. 12 para. 2\(6\)\(c\)\(iii\)](#)
- Sch. 14 para. 33A inserted by [2024 c. 3 Sch. 12 para. 37\(3\)](#)
- Sch. 14 para. 6(1A) inserted by [2024 c. 3 Sch. 12 para. 58\(1\)\(a\)](#)
- Sch. 14 para. 34(2A) inserted by [2024 c. 3 Sch. 12 para. 58\(1\)\(b\)\(ii\)](#)
- Sch. 14 para. 3(3)-(5) substituted for Sch. 14 para. 3(3) by [2024 c. 3 Sch. 12 para. 2\(6\)\(a\)\(iii\)](#)
- Sch. 15 para. 2(1)(za) inserted by [2024 c. 3 Sch. 12 para. 16\(2\)](#)
- Sch. 15 para. 2(1)(k) inserted by [2024 c. 3 Sch. 12 para. 40\(2\)](#)
- Sch. 15 para. 2(1)(l) inserted by [2024 c. 3 Sch. 12 para. 41\(4\)](#)
- Sch. 15 para. 1(1)(aa) inserted by [2024 c. 3 Sch. 12 para. 58\(2\)\(a\)](#)
- Sch. 15 para. 2(1)(ea) inserted by [2024 c. 3 Sch. 12 para. 58\(2\)\(b\)\(i\)](#)
- Sch. 15 para. 2(1)(fa) inserted by [2024 c. 3 Sch. 12 para. 58\(2\)\(b\)\(ii\)](#)
- Sch. 16 para. 10(1) Sch. 16 para. 10 renumbered as Sch. 16 para. 10(1) by [2024 c. 3 Sch. 12 para. 58\(3\)\(a\)](#)
- Sch. 16 para. 2(11)(b) inserted by [2024 c. 3 Sch. 12 para. 34\(2\)\(d\)\(ii\)](#)
- Sch. 16 para. 2(3A) inserted by [2024 c. 3 Sch. 12 para. 38\(3\)](#)
- Sch. 16 para. 2(12)(13) inserted by [2024 c. 3 Sch. 12 para. 38\(8\)](#)
- Sch. 16 para. 4(3)(d) and word inserted by [2024 c. 3 Sch. 12 para. 39\(3\)\(a\)\(ii\)](#)
- Sch. 16 Pt. 3 inserted by [2024 c. 3 Sch. 12 para. 40\(1\)](#)
- Sch. 16 para. 10(2)(3) inserted by [2024 c. 3 Sch. 12 para. 58\(3\)\(d\)](#)
- Sch. 16 para. 2(1)(b)(ba) substituted for Sch. 16 para. 2(1)(b) by [2024 c. 3 Sch. 12 para. 34\(2\)\(a\)](#)
- Sch. 16 para. 3(1)(1A) substituted for Sch. 16 para. 3(1) by [2024 c. 3 Sch. 12 para. 39\(2\)](#)
- Sch. 16 para. 3(7)-(9) substituted for Sch. 16 para. 3(7)(8) by [2024 c. 3 Sch. 12 para. 29\(2\)](#)
- Sch. 16 para. 10(1)(a) word substituted by [2024 c. 3 Sch. 12 para. 58\(3\)\(c\)](#)
- Sch. 16 para. 10(1) words inserted by [2024 c. 3 Sch. 12 para. 58\(3\)\(b\)\(ii\)](#)
- Sch. 16 para. 10(1) words substituted by [2024 c. 3 Sch. 12 para. 58\(3\)\(b\)\(i\)](#)
- Sch. 16A inserted by [2024 c. 3 Sch. 12 para. 41\(1\)](#)