
STATUTORY INSTRUMENTS

2005 No. 1524

EXCISE

The Denatured Alcohol Regulations 2005

<i>Made</i>	- - - -	<i>8th June 2005</i>
<i>Laid before Parliament</i>		<i>8th June 2005</i>
<i>Coming into force</i>	- -	<i>1st July 2005</i>

The Commissioners of Her Majesty's Revenue and Customs, in exercise of the powers conferred upon them by section 93(1)(d) and (2)(a) of the Customs and Excise Management Act 1979 ^{F1}, sections 35 and 77 of the Alcoholic Liquor Duties Act 1979 ^{F2}, section 1 of the Finance (No.2) Act 1992 ^{F3}, and section 5 of the Finance Act 1995 ^{F4}, hereby make the following regulations:

- F1** 1979 c. 2; [section 93\(1\)\(d\)](#) was inserted by the Finance (No. 2) Act 1992(c. 48), Schedule 2, paragraph 2, and section 92(2)(a) was amended by the Finance Act 1981(c. 35), Schedule 8, paragraph 2; [section 1\(1\)](#) defines “the Commissioners” as meaning the Commissioners of Customs and Excise. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Revenue and Customs by section 5(2) of the [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#). Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
- F2** 1979 c. 4; [section 35](#) was amended by the Finance Act 1994(c. 9), Schedule 4, paragraph 28; [section 77](#) was amended by the Finance Act 1981(c. 35), Schedule 8, paragraph 23, the Finance Act 1994, Schedule 4, paragraph 46 and the Finance Act 1995(c. 4), Schedule 2, paragraphs 5 and 6; [section 1\(1\)](#) defines “dutyable alcoholic liquor”; [section 4\(1\)](#) defines “compounder”, “denatured alcohol”, “distiller”, and “rectifier”; [section 4\(2\)](#) provides for the Alcoholic Liquor Duties Act 1979 to be construed as one with the Customs and Excise Management Act 1979(c. 2) and section 4(3) applies the definitions in that Act; [section 1\(1\)](#) of the Customs and Excise Management Act 1979 defines “the Commissioners” (as meaning the Commissioners of Customs and Excise), “excise duty point”, “excise warehouse” and “occupier”. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Revenue and Customs by section 5(2) of the [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#). Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
- F3** 1992 c. 48.
- F4** 1995 c. 4; [section 5\(8\)](#) provides for section 5 to be construed as one with the Alcoholic Liquor Duties Act 1979(c. 4); [section 4\(2\)](#) of the Alcoholic Liquor Duties Act 1979 provides for that Act to be construed as one with the Customs and Excise Management Act 1979(c. 2) and section 4(3) applies the definitions in that Act; [section 1\(1\)](#) of the Customs and Excise Management Act 1979 defines “the Commissioners” as meaning the Commissioners of Customs and Excise. The functions of the

Commissioners of Customs and Excise were transferred to the Commissioners for Revenue and Customs by section 5(2) of the [Commissioners for Revenue and Customs Act 2005](#) (c. 11). Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

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)**

PART 1

PRELIMINARY

Citation and commencement

1. These Regulations may be cited as the Denatured Alcohol Regulations 2005 and come into force on 1st July 2005.

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)**

Interpretation

2. In these Regulations—

“the Act” means the Alcoholic Liquor Duties Act 1979;

“alcohol”, except in regulation 10(3), means “dutiable alcoholic liquor”;

“completely denatured alcohol” has the meaning given in regulation 4;

“formulation” means the recipe or list of substances and liquids, including any proportions, quantities, standards, or other criteria relating to those substances and liquids, that a producer is to use and follow when making the class of denatured alcohol or a batch of it to which the formulation relates;

“industrial denatured alcohol” has the meaning given in regulation 4;

“producer” means—

- (a) a person who is a distiller, rectifier or compounder, and who is authorized by the Commissioners under section 75 of the Act to denature alcohol; or
- (b) a person who holds an excise licence granted under that section, and who denatures or intends to denature alcohol at any premises;

“trade specific denatured alcohol” has the meaning given in regulation 4.

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)**

Revocation

3. The Iso-Propyl Alcohol Regulations 1927 ^{F5} and the Methylated Spirits Regulations 1987 ^{F6} are revoked.

F5 S.R. & O. 1927/783.

F6 [S.I. 1987/2009](#).

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)**

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.

[^{F7}(2) Subject to paragraph (6), completely denatured alcohol is denatured alcohol that has been made in accordance with regulation 5.]

[^{F8}(3) Subject to paragraph (6), industrial denatured alcohol is denatured alcohol that has been made in accordance with regulation 6.]

^{F9}(4)

(5) Subject to paragraph (6), trade specific denatured alcohol is denatured alcohol that has been made in accordance with regulation 7.

(6) Denatured alcohol made outside the United Kingdom ^{F10}... 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.

^{F11}(7)

- F7** [Reg. 4\(2\)](#) substituted (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019](#) (S.I. 2019/15), regs. 1, **7(2)(a)** (with [reg. 22](#)) (as amended by [S.I. 2020/1494](#), regs. 1, 4); [S.I. 2020/1640](#), [reg. 2](#), [Sch.](#)

- F8** Reg. 4(3) substituted (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\)](#), regs. 1, **7(2)(b)** (with reg. 22) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.
- F9** Reg. 4(4) omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\)](#), regs. 1, **7(2)(c)** (with reg. 22) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.
- F10** Words in reg. 4(6) omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\)](#), regs. 1, **7(2)(d)** (with reg. 22) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.
- F11** Reg. 4(7) omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\)](#), regs. 1, **7(2)(e)** (with reg. 22) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.

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)**

Completely denatured alcohol

5. A producer making completely denatured alcohol must—
- make it in accordance with the formulation described in paragraph 1 of the Schedule, and
 - comply with the standards and other requirements of paragraphs 5 to 11 of that Schedule.

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)**

Industrial denatured alcohol

6. A producer making industrial denatured alcohol must—
- make it in accordance with the formulation described in paragraph 2 of the Schedule, and
 - comply with the standards and other requirements of paragraphs 5 to 7 and 11 of that Schedule.

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)**

Trade specific denatured alcohol

- 7.—(1) Subject to paragraph (2), a producer making trade specific denatured alcohol must—
- make it in accordance with a formulation described in paragraph 3 of the Schedule, and
 - comply with the standards and other requirements of paragraphs 4 to 6 and 11 of that Schedule (insofar as those paragraphs are applicable to the formulation he is following).

(2) Instead of following a formulation described in paragraph 3 of the Schedule, when making a batch of trade specific denatured alcohol a producer may make that batch in accordance with a formulation that is approved by the Commissioners under this regulation.

(3) The Commissioners may, if they think that in all the circumstances it is appropriate to do so, approve a formulation different from or as a variation on a trade specific denatured alcohol formulation described in paragraph 3 of the Schedule.

(4) The Commissioners' approval—

(a) may only be granted following a written application to them by a producer or other person (“the applicant”), and

(b) may be granted subject to such conditions as the Commissioners may reasonably impose, and those conditions may be varied by the Commissioners for reasonable cause.

(5) The Commissioners may require for the purposes of their consideration of the application made under paragraph (4)—

(a) a written statement containing the reasons why, in the applicant's opinion, completely denatured alcohol, industrial denatured alcohol, and a formulation of trade specific denatured alcohol described in paragraph 3 of the Schedule, would all be unsuitable or detrimental having regard to the use to which it is intended that the denatured alcohol will be put;

(b) samples of the proposed formulation of trade specific denatured alcohol and of the ingredients of that formulation; and

(c) any other information that the Commissioners determine to be material to their consideration of whether or not it would be appropriate for them to grant approval of the formulation in question.

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)**

PART 3

PRODUCERS AND DISTRIBUTORS OF DENATURED ALCOHOL

Producer's application for approval and entry of premises

8.—(1) A producer must, in respect of each set of premises at which he intends to make a class of denatured alcohol, make written application to the Commissioners for approval of the process he intends to employ when making that denatured alcohol.

(2) The application must include—

(a) the class of denatured alcohol which the producer intends to make at the premises;

(b) the formulation which the producer intends to follow in making a batch of that class;

(c) the process which the producer intends to employ when mixing the alcohol with the other substances specified by the formulation being followed in making the denatured alcohol;

(d) such other information as the Commissioners may require.

(3) No person may begin to denature alcohol until—

- (a) the Commissioners have, in accordance with this regulation, approved the process to be employed, and
 - (b) if so required by paragraph (7), entry has been made in accordance with section 108 of the Customs and Excise Management Act 1979 ^{F12} of each set of premises at which it is intended to make denatured alcohol.
- (4) The Commissioners' approval of the process to be employed—
- (a) may be granted subject to such conditions as the Commissioners may reasonably impose, and
 - (b) those conditions may be varied by the Commissioners for reasonable cause.
- (5) A producer who has received the Commissioners' approval of the process to be employed must ensure that no other process is used and that the approved process is not varied without first receiving the Commissioners' approval of that other process or of that variation.
- (6) Paragraph (4) applies to any approval given under paragraph (5).
- (7) Except in the case of premises that are an excise warehouse, a producer must make entry of each set of premises at which he intends to make a class of denatured alcohol.

F12 1979 c. 2; section 108 was amended by the Finance Act 1994(c. 9), Schedule 4, paragraph 7.

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)**

Producer's and distributor's account of goods and distributor's entry of premises

- 9.—**(1) In this regulation—
- “distributor” means a person who—
- (a) holds an excise licence for the purposes of section 75 of the Act ^{F13},
 - (b) does not denature alcohol at any premises on which he holds denatured alcohol, and
 - (c) deals or intends to deal wholesale in denatured alcohol;
- “goods” includes—
- (a) any alcohol, denaturants, dyes, denatured alcohol, and
 - (b) any other goods on the premises described in paragraph (2)(a) by reason of those goods having been received, held, used or produced at those premises.
- (2) A producer and a distributor must—
- (a) control the goods on any premises on which they produce or hold denatured alcohol;
 - (b) take an account of those goods, and take an account (at the time of dispatch) of any goods dispatched from those premises in such manner and to such extent as the Commissioners may require;
 - (c) immediately record in such form and manner as the Commissioners may require any deficiency, surplus or discrepancy in their stock of goods or shown in their records, and any explanation for that deficiency, surplus or discrepancy;
 - (d) in addition to recording the details required by sub-paragraph (c), inform the Commissioners, in accordance with their instructions, of the deficiency, surplus or discrepancy;

- (e) keep and preserve such other records relating to their business as a producer or as a distributor as the Commissioners may specify in a notice published by them and not withdrawn by a further notice.

(3) For the purposes of paragraph (2) the Commissioners may give instructions that the stock of goods to which a deficiency, surplus or discrepancy relates must not be moved or disturbed without their permission and if they do give instructions to that effect no person may move or disturb that stock of goods without their permission.

(4) Requirements imposed under paragraph (2) and instructions given under paragraph (3) may apply differently to different circumstances and may be varied from time to time by the Commissioners.

(5) A distributor must make entry in accordance with section 108 of the Customs and Excise Management Act 1979 of any premises on which he holds or intends to hold denatured alcohol.

F13 Section 75 was amended by the Finance Act 1995(c. 4), Schedule 2, paragraph 5 and by [S.I. 1979/241, article 33](#); subsection (7) provides that dealing wholesale means the sale at any one time to any one person of a quantity of denatured alcohol of not less than 20 litres, or such smaller quantity as the Commissioners may by regulations 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)**

Receipt of alcohol for denaturing

10.—(1) The Commissioners may, subject to such conditions as they see fit to impose, permit alcohol to be delivered from an excise warehouse to the entered premises of a producer for denaturing without payment of excise duty.

In this paragraph “entered premises” means premises for which entry has been made in accordance with section 108 of the Customs and Excise Management Act 1979.

(2) The power to impose conditions under paragraph (1) includes power to require such security for excise duty as the Commissioners think fit.

(3) A producer who receives any alcohol of any description whatsoever from an excise warehouse must furnish the occupier of that excise warehouse with a receipt in such manner, within such period, and in such form, and containing such particulars, as the Commissioners may require.

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)**

Excise duty point

11.—(1) Where, in accordance with regulation 9(2)(d) a producer is required to inform the Commissioners of a deficiency in his stock of alcohol for denaturing, the time that the deficiency was discovered is the excise duty point for the missing alcohol.

(2) The producer is liable to pay the excise duty.

(3) This regulation does not apply to a deficiency that is attributable to evaporation or destruction of the alcohol found to be missing.

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)**

PART 4

RECEIPT, USE AND SUPPLY OF DENATURED ALCOHOL

Application

12. This Part applies to industrial denatured alcohol and trade specific denatured alcohol that has not been incorporated into a product that is not for human consumption.

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)**

Receipt and use of industrial denatured alcohol and trade specific denatured alcohol

13.—(1) No person may receive or use industrial denatured alcohol or trade specific denatured alcohol other than in accordance with the provisions of this Part.

[^{F14}(1A) But paragraph (1) does not apply where—

- (a) the denatured alcohol is received as a free sample; or
- (b) (i) the denatured alcohol is for the use of—
 - (aa) a school, or
 - (ab) an institution offering further or higher education; and
 (ii) in any calendar year, the amounts received for that use do not exceed 5 litres of industrial denatured alcohol and 5 litres of trade specific denatured alcohol.]

(2) A person may receive industrial denatured alcohol or trade specific denatured alcohol only if he is authorized in writing by the Commissioners to receive that class of denatured alcohol.

(3) A person wishing to be authorized to receive industrial denatured alcohol or trade specific denatured alcohol must—

- (a) apply to the Commissioners in the form and manner specified in a notice they publish that has not been withdrawn by a further notice; and
- (b) if he wishes to receive trade specific denatured alcohol made in accordance with a formulation approved under regulation 7(2), describe the formulation in his application.

(4) The Commissioners may authorize a person to receive industrial denatured alcohol or trade specific denatured alcohol—

- (a) subject to restrictions on the uses to which that denatured alcohol may be put;

- (b) subject to restrictions on the formulations of denatured alcohol that may be received; and
 - (c) subject to such conditions as they see fit to impose.
- (5) Where there has been a change in any of the particulars that were included in a person's application for authorization, before receiving any further supplies of industrial denatured alcohol or trade specific denatured alcohol, he must give the Commissioners notice of that change in such form and manner as they require.
- (6) The Commissioners may at any time for reasonable cause vary or revoke any authorization granted or any condition or restriction imposed under this regulation.
- (7) A person may receive industrial denatured alcohol or any formulation of trade specific denatured alcohol only if, before he is supplied with that denatured alcohol, he furnishes the supplier with a copy of his authorization.
- (8) A person authorized under this regulation must keep and preserve such records relating to his use of denatured alcohol as the Commissioners may specify in a notice published by them and not withdrawn by a further notice.
- (9) A person authorized under this regulation must comply with and ensure compliance with any conditions or restrictions imposed in accordance with this regulation.

F14 [Reg. 13\(1A\)](#) inserted (1.7.2013) by [The Denatured Alcohol \(Amendment\) Regulations 2013 \(S.I. 2013/1195\)](#), regs. 1, **3**

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)**

Supply of industrial denatured alcohol and trade specific denatured alcohol

14.—^{F15}(1) Subject to regulation 15, industrial denatured alcohol and trade specific denatured alcohol—

- (a) must not be sent out from any premises other than in the course of a supply to a person—
 - (i) who is authorized in accordance with these Regulations to receive denatured alcohol of that formulation, and
 - (ii) who has furnished his supplier with a copy of his authorization to receive denatured alcohol of that formulation, and
- (b) must not be supplied for any use that contravenes the restrictions on uses to which that formulation of denatured alcohol may be put by the person supplied.

^{F16}(2) But paragraph (1) does not apply where the supply is to a person who, in consequence of regulation 13(1A), is not required to be authorised in accordance with these Regulations.]

F15 [Reg. 14](#) renumbered as reg. 14(1) (1.7.2013) by [The Denatured Alcohol \(Amendment\) Regulations 2013 \(S.I. 2013/1195\)](#), regs. 1, **4(a)**

F16 [Reg. 14\(2\)](#) inserted (1.7.2013) by [The Denatured Alcohol \(Amendment\) Regulations 2013 \(S.I. 2013/1195\)](#), regs. 1, **4(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)**

Supply of industrial denatured alcohol and trade specific denatured alcohol - supplementary provisions

15.—(1) Regulation 14 does not apply to any case where—

- (a) the denatured alcohol is delivered to a place that is outside the United Kingdom and Isle of Man; or
- (b) a pharmacist is sending out industrial denatured alcohol for medical use on the prescription or order of a medical or veterinary practitioner.

In this paragraph—

“pharmacist” has the meaning given in section 132(1) of the Medicines Act 1968 ^{F17};

“medical or veterinary practitioner” means a person entitled by law to provide medical or veterinary services in the United Kingdom;

“medical use” means any medical, veterinary, surgical or dental purpose other than administration internally.

(2) A person is treated as authorized to receive denatured alcohol of a particular formulation in accordance with these Regulations if he receives that alcohol in the Isle of Man and is authorized in accordance with the laws of the Isle of Man to receive that alcohol.

(3) In any case to which paragraph (2) applies the requirement contained in regulation 14(a)(ii) does not apply but the person intending to supply denatured alcohol must require the person to be supplied to provide a written statement specifying—

- (a) the date upon which he was authorized to receive denatured alcohol of that formulation;
- (b) the use or uses to which he intends to put that denatured alcohol;
- (c) any conditions or restrictions imposed on him by his authorization to receive denatured alcohol; and
- (d) the uses to which he is entitled to put the received denatured alcohol.

F17 1968 c. 67; the definition of the term “pharmacist” was amended by [S.I. 1976/1213](#).

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)**

PART 5

MISCELLANEOUS

Recovery of alcohol

16.—(1) Subject to paragraph (2), no person may by any means whatsoever recover any alcohol or remove any other substance from any denatured alcohol or from any product containing denatured alcohol.

(2) The Commissioners may, subject to such conditions as they see fit to impose, allow a person to recover alcohol or remove any other substance from any denatured alcohol or from any product containing denatured alcohol.

(3) Where any alcohol is recovered or any other substance is removed from any denatured alcohol or from any product containing denatured alcohol the alcohol and the product from which any other substance is removed must be kept—

- (a) under the control of the person who recovered or removed it; and
- (b) under lock or otherwise secured until disposed of or otherwise dealt with in accordance with any condition imposed under paragraph (2).

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)**

Disposal of stocks

17.—(1) A producer, a distributor or other person authorized in accordance with these Regulations to receive, use, send out or supply any class of denatured alcohol—

- (a) whose business is discontinued while he is holding stocks of denatured alcohol, or
- (b) whose authority or licence for holding stocks of any class of denatured alcohol is revoked,

must within a reasonable time and to the satisfaction of the Commissioners dispose of any of those stocks in his possession.

(2) Where the discontinuance of a business is caused by the death of a producer, distributor or other person described in the paragraph (1), his personal representatives must dispose of any stocks of denatured alcohol in his possession at the time of his death in the manner required by the paragraph (1).

(3) In this regulation “distributor” means a person who holds an excise licence for the purpose of section 75 of the Act whether or not he is also a producer.

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)**

Importing and exporting denatured alcohol

[^{F18}18. The Excise Goods (Holding, Movement and Duty Point) Regulations 2010 shall apply to imports and exports of denatured alcohol as if it were alcohol in respect of which excise duty has not been paid.]

F18 Reg. 18 substituted (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\)](#), regs. 1, **7(3)** (with reg. 22) (as amended by [S.I. 2020/1494](#), regs. 1, 4); [S.I. 2020/1640](#), reg. 2, Sch.

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)**

Amendment to the Spirits Regulations 1991

19. In regulation 20 of the Spirits Regulations 1991 ^{F19}, omit the words “ methylated spirits ”.

F19 [S.I. 1991/2564](#).

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)**

*D.A.Hartnett
Paul.R.C.Gray*

Two of the Commissioners of Her Majesty's
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SCHEDULE

Regulations 5, 6 and 7

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

Formulation for completely denatured alcohol

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).]

F20 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;
- (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;

Changes to legislation: There are currently no known outstanding effects for the The Denatured Alcohol Regulations 2005. (See end of Document for details)

- (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 (^{F21}mentioned in paragraphs 1, 3 and 6]) is benzyldiethyl [(2,6-xylylcarbonyl) methyl] ammonium benzoate.

- F21** 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 ^{F22}... 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^{F22}... in any such mixture the water shall be treated as if it were alcohol.

F22 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,^{F23}... tertiary butyl alcohol, [^{F24}and denatonium benzoate] used in making denatured alcohol must conform to the respective standards and meet other respective requirements of paragraphs 7 to 11.

F23 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)**

F24 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—
 - (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.

Changes to legislation: There are currently no known outstanding effects for the The Denatured Alcohol Regulations 2005. (See end of Document for details)

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)**

Crude pyridine

F25 8.

- F25** 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)

F26 9.

- F26** 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)

F27 10.

- F27** 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)

- 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)**

Notes:

F28 (1)

- F28** Sch. Notes omitted (1.7.2013) by virtue of [The Denatured Alcohol \(Amendment\) Regulations 2013](#) (S.I. 2013/1195), regs. 1, **5(h)**

- F28** Sch. Notes omitted (1.7.2013) by virtue of [The Denatured Alcohol \(Amendment\) Regulations 2013](#) (S.I. 2013/1195), regs. 1, **5(h)**

F28(2)

F28 Sch. Notes omitted (1.7.2013) by virtue of [The Denatured Alcohol \(Amendment\) Regulations 2013 \(S.I. 2013/1195\)](#), regs. 1, **5(h)**

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations come into force on 1st July 2005. They revoke and replace the Methylated Spirits Regulations 1987 (S.I. 1987/2009). The Iso-Propyl Alcohol Regulations 1927 (S.R. & O. 1927/783) are also revoked.

The Regulations implement, in relation to denatured alcohol, Articles 11 to 13 of Council Directive [92/12/EEC](#) (OJ No. L76, 23.3.1992, p.4) (as amended) and Article 27 of Council Directive [92/83/EEC](#) (OJ No. L316, 31.10.1992, p.21). They supplement the provision made for the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of exemption from excise duty by Commission Regulation [\(EC\) No. 3199/93](#) (OJ No. L288, 23.11.1993, p.12) (as amended). Transposition notes setting out how these Regulations implement the requirements of Council Directives [92/12/EEC](#) and [92/83/EEC](#) are available at www.hmrc.gov.uk.

The Regulations govern the making of denatured alcohol (formerly called methylated spirits), its distribution, receipt, supply and use, as well as its disposal in certain events. The formulations prescribed for completely denatured alcohol and industrial denatured alcohol in the Schedule to these Regulations (“the Schedule”) are those that were formerly prescribed by the Methylated Spirits Regulations 1987. The formulation prescribed for trade specific denatured alcohol by paragraph 3(a) of the Schedule was also formerly prescribed by those Regulations. The other formulations prescribed for trade specific denatured alcohol are those that were formerly permitted under an extra-statutory concession. A full regulatory impact assessment of the effect that these Regulations will have on the costs of business is available at www.hmrc.gov.uk.

Regulation 4 provides for three classes of denatured alcohol:

- completely denatured alcohol (CDA) (formerly mineralised methylated spirits or MMS);
- industrial denatured alcohol (IDA) (formerly industrial methylated spirits or IMS); and
- trade specific denatured alcohol (TSDA),

and prescribes the circumstances in which denatured alcohol produced in a member State other than the UK will not be treated as denatured alcohol.

Regulation 5 requires a producer making CDA to use the formulation specified in paragraph 1 of the Schedule.

Regulation 6 requires a producer making IDA to use the formulation specified in paragraph 2 of the Schedule.

Regulation 7 requires a producer making TSDA to use a formulation specified in paragraph 3 of the Schedule. However, it also provides a scheme enabling a producer to use a variation of, or a formulation different from, the TSDA formulations specified in paragraph 3 of the Schedule.

Regulation 8 prescribes the requirements and obligations that producers of denatured alcohol must comply with.

Regulation 9 regulates the activities of producers and distributors of denatured alcohol.

Regulation 10 regulates the receipt of alcohol for denaturing.

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Regulation 11 prescribes an excise duty point where a stock of alcohol for denaturing is found to be missing.

Regulation 12 prescribes the circumstances in which Part 4 of the Regulations (regulations 12 to 15) applies. Part 4 regulates the receipt, use and supply of IDA and TSDA that has not been incorporated into products that are unfit for human consumption.

Regulation 16 prohibits the recovery of alcohol or other substances from denatured alcohol without approval.

Regulation 17 governs what must be done with stocks of denatured alcohol in the event of the discontinuance of a business or the death of the producer, distributor or other persons authorized in accordance with the Regulations.

Regulation 18 applies the Excise Goods (Accompanying Documents) Regulations 2002 (S.I. 2002/501) to imports and exports of denatured alcohol.

Regulation 19 makes an amendment to the Spirits Regulations 1991 (S.I. 1991/2564).

The Schedule, besides describing the formulations, contains provisions governing various standards, including proportions, for the ingredients that may be used in making denatured alcohol.

The Determination of Distillation Characteristics of Volatile Organic Liquids (IP 195/98(2004)) (BS 2000-195:1998) (ISBN 0 580 34274 3) is published and sold by:

Energy Institute

61, New Cavendish Street

LONDON

W1G 7AR

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Changes to legislation:

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