
STATUTORY INSTRUMENTS

2005 No. 1524

The Denatured Alcohol Regulations 2005

PART 5

MISCELLANEOUS

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.