
STATUTORY INSTRUMENTS

2005 No. 1524

The Denatured Alcohol Regulations 2005

PART 5

MISCELLANEOUS

Importing and exporting denatured alcohol

18. Unless it has been incorporated into a product that is not for human consumption, the Excise Goods (Accompanying Documents) Regulations 2002⁽¹⁾ shall apply to imports and exports of—

- (a) completely denatured alcohol as if it were alcohol in respect of which excise duty has been paid, and
- (b) any other denatured alcohol as if it were alcohol in respect of which excise duty has not been paid.

⁽¹⁾ S.I. 2002/501.