

## SCHEDULE

### Consequential Amendments

#### **The Denatured Alcohol Regulations 2005**

9.—(1) The Denatured Alcohol Regulations 2005<sup>(1)</sup> are amended in accordance with sub-paragraphs (2) to (5).

(2) In regulation 2 (interpretation)—

- (a) in the definition of “the Act” for “Alcoholic Liquor Duties Act 1979” substitute “Finance (No. 2) Act 2023”;
- (b) in the definition of “alcohol” for ““dutiable alcoholic liquor”” substitute ““alcoholic product””;
- (c) at the appropriate place insert—  
““alcoholic product” has the meaning given by section 44 (meaning of “alcoholic product”) of the Act;”;
- (d) for the definition of “producer” substitute—  
““producer” means a person who holds a licence under section 91 (licence to manufacture and deal wholesale in denatured alcohol) of the Act and who denatures, or intends to denature, alcohol at any premises;”.

(3) In regulation 4(1) (classes of denatured alcohol)—

- (a) after “purposes of” insert “Part 2 of”;
- (b) omit “, section 5 of the Finance Act 1995”.

(4) In regulation 9(1) (producer’s and distributor’s account of goods and distributor’s entry of premises), in the definition of “distributor”—

- (a) for sub-paragraph (a) substitute—  
“(a) holds a licence under section 91 (licence to manufacture and deal wholesale in denatured alcohol) of the Act;”;
- (b) in sub-paragraph (c) after “deal or intends to deal wholesale in denatured alcohol” insert “that is not completely denatured alcohol”.

(5) In regulation 17(3) (disposal of stocks) for “an excise licence for the purpose of section 75 of the Act” substitute “a licence under section 91 (licence to manufacture and deal wholesale in denatured alcohol) of the Act”.

(6) The amendments made by sub-paragraphs (2) to (5) apply to the Denatured Alcohol Regulations 2005 as they apply in Northern Ireland by virtue of regulation 100 of the Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020.

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(1) [S.I. 2005/1524](#), to which there are amendments not relevant to these Regulations.