



# Finance (No. 2) Act 2023

## 2023 CHAPTER 30

### PART 2

#### ALCOHOL DUTY

### CHAPTER 6

#### DENATURED ALCOHOL

#### **91 Licence to manufacture and deal wholesale in denatured alcohol**

- (1) A person may not denature any alcoholic products, or deal wholesale in denatured alcohol, unless the person holds an excise licence as a denaturer under [this section](#).
- (2) For the purposes of [this section](#), a person deals wholesale in denatured alcohol if the person sells, at any one time to any one person—
  - (a) a quantity of at least 20 litres of denatured alcohol, or
  - (b) a smaller quantity, specified by or under regulations made by the Commissioners, of denatured alcohol.
- (3) The Commissioners may, at any time, revoke or suspend an excise licence under [this section](#).
- (4) An application for an excise licence as a denaturer must be in the form and manner, and contain the information, specified by the Commissioners in a notice published by them.