

## STATUTORY INSTRUMENTS

# 2005 No. 1524

## The Denatured Alcohol Regulations 2005

### PART 1 **U.K.**

#### PRELIMINARY

#### Citation and commencement **U.K.**

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 **U.K.**

2. In these Regulations—

“the Act” means the [<sup>F1</sup>Finance (No. 2) Act 2023];

“alcohol”, except in regulation 10(3), means [<sup>F2</sup>“alcoholic product”];

[<sup>F3</sup>“alcoholic product” has the meaning given by section 44 (meaning of “alcoholic product”) of the Act;]

“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;

[<sup>F4</sup>“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;]

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

#### Textual Amendments

- F1** Words in [reg. 2](#) substituted (31.7.2023) by [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023](#) (S.I. 2023/884), [Sch. para. 9\(2\)\(a\)](#) (with [Sch. para. 9\(6\)](#))

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

- F2** Words in reg. 2 substituted (31.7.2023) by The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884), **Sch. para. 9(2)(b)** (with Sch. para. 9(6))
- F3** Words in reg. 2 inserted (31.7.2023) by The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884), **Sch. para. 9(2)(c)** (with Sch. para. 9(6))
- F4** Words in reg. 2 substituted (31.7.2023) by The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884), **Sch. para. 9(2)(d)** (with Sch. para. 9(6))

**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** **U.K.**

3. The Iso-Propyl Alcohol Regulations 1927 <sup>M1</sup> and the Methylated Spirits Regulations 1987 <sup>M2</sup> are revoked.

**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)**

**Marginal Citations**

- M1** S.R. & O. 1927/783.
- M2** S.I. 1987/2009.

**PART 2** **U.K.**

**CLASSES OF DENATURED ALCOHOL AND FORMULATIONS**

**Classes of denatured alcohol** **U.K.**

4.—(1) For the purposes of [<sup>F5</sup>Part 2 of] the Act <sup>F6</sup>... 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.

[<sup>F7</sup>(2) Subject to paragraph (6), completely denatured alcohol is denatured alcohol that has been made in accordance with regulation 5.]

[<sup>F8</sup>(3) Subject to paragraph (6), industrial denatured alcohol is denatured alcohol that has been made in accordance with regulation 6.]

<sup>F9</sup>(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 <sup>F10</sup>... 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.

<sup>F11</sup>(7) .....

**Textual Amendments**

- F5** Words in [reg. 4\(1\)](#) inserted (31.7.2023) by [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), [Sch. para. 9\(3\)\(a\)](#) (with [Sch. para. 9\(6\)](#))
- F6** Words in [reg. 4\(1\)](#) omitted (31.7.2023) by virtue of [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), [Sch. para. 9\(3\)\(b\)](#) (with [Sch. para. 9\(6\)](#))
- 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** **U.K.**

5. A producer making completely denatured alcohol must—
- (a) make it in accordance with the formulation described in paragraph 1 of the Schedule, and
  - (b) 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 **U.K.**

6. A producer making industrial denatured alcohol must—
- (a) make it in accordance with the formulation described in paragraph 2 of the Schedule, and
  - (b) 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 **U.K.**

- 7.—(1) Subject to paragraph (2), a producer making trade specific denatured alcohol must—
- (a) make it in accordance with a formulation described in paragraph 3 of the Schedule, and
  - (b) 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** **U.K.**

### PRODUCERS AND DISTRIBUTORS OF DENATURED ALCOHOL

#### **Producer's application for approval and entry of premises** **U.K.**

**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 <sup>M3</sup> 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.

**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)**

### Marginal Citations

**M3** 1979 c. 2; [section 108](#) was amended by the Finance Act 1994(c. 9), Schedule 4, paragraph 7.

## Producer's and distributor's account of goods and distributor's entry of premises **U.K.**

9.—(1) In this regulation—

“distributor” means a person who—

- (a) [<sup>F12</sup>holds a licence under section 91 (licence to manufacture and deal wholesale in denatured alcohol) of the Act;]
- (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 [<sup>F13</sup>that is not completely 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.

### Textual Amendments

**F12** Words in [reg. 9\(1\)](#) substituted (31.7.2023) by [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), [Sch. para. 9\(4\)\(a\)](#) (with [Sch. para. 9\(6\)](#))

**F13** Words in reg. 9(1) inserted (31.7.2023) by [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), [Sch. para. 9\(4\)\(b\)](#) (with Sch. para. 9(6))

**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** **U.K.**

**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** **U.K.**

**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 U.K.

### RECEIPT, USE AND SUPPLY OF DENATURED ALCOHOL

#### Application U.K.

**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 U.K.

**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.

[<sup>F14</sup>(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.

**Textual Amendments**

**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** **U.K.**

14.—<sup>[F15]</sup>(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.

<sup>[F16]</sup>(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.]

**Textual Amendments**

**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** **U.K.**

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 <sup>M4</sup>;

“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.

**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)**

**Marginal Citations**

**M4** 1968 c. 67; the definition of the term “pharmacist” was amended by [S.I. 1976/1213](#).

## PART 5 U.K.

### MISCELLANEOUS

#### **Recovery of alcohol** U.K.

**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** **U.K.**

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 [<sup>F17</sup>a licence under section 91 (licence to manufacture and deal wholesale in denatured alcohol) of the Act] whether or not he is also a producer.

**Textual Amendments**

- F17** Words in [reg. 17\(3\)](#) substituted (31.7.2023) by [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), **Sch. para. 9(5)** (with [Sch. para. 9\(6\)](#))

**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** **U.K.**

[<sup>F18</sup>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.]

**Textual Amendments**

- 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.](#)

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

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**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** **U.K.**

- 19.** In regulation 20 of the Spirits Regulations 1991 <sup>M5</sup>, omit the words “ methylated spirits ”.

**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)**

**Marginal Citations**

- M5** [S.I. 1991/2564](#).

*D.A.Hartnett*  
*Paul.R.C.Gray*  
Two of the Commissioners of Her Majesty's  
Revenue and Customs

**Changes to legislation:**

There are currently no known outstanding effects for the The Denatured Alcohol Regulations 2005.