

STATUTORY INSTRUMENTS

2005 No. 1524

EXCISE

The Denatured Alcohol Regulations 2005

<i>Made</i>	- - - -	<i>8th June 2005</i>
<i>Laid before Parliament</i>		<i>8th June 2005</i>
<i>Coming into force</i>	- -	<i>1st July 2005</i>

The Commissioners of Her Majesty's Revenue and Customs, in exercise of the powers conferred upon them by section 93(1)(d) and (2)(a) of the Customs and Excise Management Act 1979 ^{M1}, sections 35 and 77 of the Alcoholic Liquor Duties Act 1979 ^{M2}, section 1 of the Finance (No.2) Act 1992 ^{M3}, and section 5 of the Finance Act 1995 ^{M4}, hereby make the following regulations:

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** 1979 c. 2; [section 93\(1\)\(d\)](#) was inserted by the Finance (No. 2) Act 1992(c. 48), Schedule 2, paragraph 2, and section 92(2)(a) was amended by the Finance Act 1981(c. 35), Schedule 8, paragraph 2; [section 1\(1\)](#) defines “the Commissioners” as meaning the Commissioners of Customs and Excise. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Revenue and Customs by section 5(2) of the [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#). Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
- M2** 1979 c. 4; [section 35](#) was amended by the Finance Act 1994(c. 9), Schedule 4, paragraph 28; [section 77](#) was amended by the Finance Act 1981(c. 35), Schedule 8, paragraph 23, the Finance Act 1994, Schedule 4, paragraph 46 and the Finance Act 1995(c. 4), Schedule 2, paragraphs 5 and 6; [section 1\(1\)](#) defines “dutiabie alcoholic liquor”; [section 4\(1\)](#) defines “compounder”, “denatured alcohol”, “distiller”, and “rectifier”; [section 4\(2\)](#) provides for the Alcoholic Liquor Duties Act 1979 to be construed as one with the Customs and Excise Management Act 1979(c. 2) and section 4(3) applies the definitions in that Act; [section 1\(1\)](#) of the Customs and Excise Management Act 1979 defines “the Commissioners” (as meaning the Commissioners of Customs and Excise), “excise duty point”, “excise warehouse” and “occupier”. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Revenue and Customs by section 5(2) of the [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#). Section 50(1) of that Act provides that a reference to the

Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

M3 1992 c. 48.

M4 1995 c. 4; section 5(8) provides for section 5 to be construed as one with the Alcoholic Liquor Duties Act 1979(c. 4); section 4(2) of the Alcoholic Liquor Duties Act 1979 provides for that Act to be construed as one with the Customs and Excise Management Act 1979(c. 2) and section 4(3) applies the definitions in that Act; section 1(1) of the Customs and Excise Management Act 1979 defines “the Commissioners” as meaning the Commissioners of Customs and Excise. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Revenue and Customs by section 5(2) of the [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#). Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

Changes to legislation:

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