
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations come into force on 1st July 2005. They revoke and replace the Methylated Spirits Regulations 1987 (S.I. 1987/2009). The Iso-Propyl Alcohol Regulations 1927 (S.R. & O. 1927/783) are also revoked.

The Regulations implement, in relation to denatured alcohol, Articles 11 to 13 of Council Directive [92/12/EEC](#) (OJ No. L76, 23.3.1992, p.4) (as amended) and Article 27 of Council Directive [92/83/EEC](#) (OJ No. L316, 31.10.1992, p.21). They supplement the provision made for the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of exemption from excise duty by Commission Regulation [\(EC\) No. 3199/93](#) (OJ No. L288, 23.11.1993, p.12) (as amended). Transposition notes setting out how these Regulations implement the requirements of Council Directives [92/12/EEC](#) and [92/83/EEC](#) are available at www.hmrc.gov.uk.

The Regulations govern the making of denatured alcohol (formerly called methylated spirits), its distribution, receipt, supply and use, as well as its disposal in certain events. The formulations prescribed for completely denatured alcohol and industrial denatured alcohol in the Schedule to these Regulations (“the Schedule”) are those that were formerly prescribed by the Methylated Spirits Regulations 1987. The formulation prescribed for trade specific denatured alcohol by paragraph 3(a) of the Schedule was also formerly prescribed by those Regulations. The other formulations prescribed for trade specific denatured alcohol are those that were formerly permitted under an extra-statutory concession. A full regulatory impact assessment of the effect that these Regulations will have on the costs of business is available at www.hmrc.gov.uk.

Regulation 4 provides for three classes of denatured alcohol:

- completely denatured alcohol (CDA) (formerly mineralised methylated spirits or MMS);
- industrial denatured alcohol (IDA) (formerly industrial methylated spirits or IMS); and
- trade specific denatured alcohol (TSDA),

and prescribes the circumstances in which denatured alcohol produced in a member State other than the UK will not be treated as denatured alcohol.

Regulation 5 requires a producer making CDA to use the formulation specified in paragraph 1 of the Schedule.

Regulation 6 requires a producer making IDA to use the formulation specified in paragraph 2 of the Schedule.

Regulation 7 requires a producer making TSDA to use a formulation specified in paragraph 3 of the Schedule. However, it also provides a scheme enabling a producer to use a variation of, or a formulation different from, the TSDA formulations specified in paragraph 3 of the Schedule.

Regulation 8 prescribes the requirements and obligations that producers of denatured alcohol must comply with.

Regulation 9 regulates the activities of producers and distributors of denatured alcohol.

Regulation 10 regulates the receipt of alcohol for denaturing.

Regulation 11 prescribes an excise duty point where a stock of alcohol for denaturing is found to be missing.

Regulation 12 prescribes the circumstances in which Part 4 of the Regulations (regulations 12 to 15) applies. Part 4 regulates the receipt, use and supply of IDA and TSDA that has not been incorporated into products that are unfit for human consumption.

Regulation 16 prohibits the recovery of alcohol or other substances from denatured alcohol without approval.

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

Regulation 17 governs what must be done with stocks of denatured alcohol in the event of the discontinuance of a business or the death of the producer, distributor or other persons authorized in accordance with the Regulations.

Regulation 18 applies the Excise Goods (Accompanying Documents) Regulations 2002 (S.I. 2002/501) to imports and exports of denatured alcohol.

Regulation 19 makes an amendment to the Spirits Regulations 1991 (S.I. 1991/2564).

The Schedule, besides describing the formulations, contains provisions governing various standards, including proportions, for the ingredients that may be used in making denatured alcohol.

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