

STATUTORY INSTRUMENTS

**2005 No. 1524**

**The Denatured Alcohol Regulations 2005**

**PART 2**

**CLASSES OF DENATURED ALCOHOL AND FORMULATIONS**

**Classes of denatured alcohol**

4.—(1) For the purposes of [<sup>F1</sup>Part 2 of] the Act <sup>F2</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>F3</sup>(2) Subject to paragraph (6), completely denatured alcohol is denatured alcohol that has been made in accordance with regulation 5.]

[<sup>F4</sup>(3) Subject to paragraph (6), industrial denatured alcohol is denatured alcohol that has been made in accordance with regulation 6.]

<sup>F5</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>F6</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>F7</sup>(7) .....

**Textual Amendments**

- F1** 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\(6\)](#))
- F2** 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\(6\)](#))
- F3** [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.](#)
- F4** [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.](#)

- F5** 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.
- F6** 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.
- F7** 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**

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

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

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

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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)**

**Changes to legislation:**

There are currently no known outstanding effects for the The Denatured Alcohol Regulations 2005, PART 2.