
STATUTORY INSTRUMENTS

2005 No. 1524

The Denatured Alcohol Regulations 2005

PART 5

MISCELLANEOUS

Recovery of alcohol

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).

Disposal of stocks

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 an excise licence for the purpose of section 75 of the Act whether or not he is also a producer.

Importing and exporting denatured alcohol

18. Unless it has been incorporated into a product that is not for human consumption, the Excise Goods (Accompanying Documents) Regulations 2002(1) shall apply to imports and exports of—

- (a) completely denatured alcohol as if it were alcohol in respect of which excise duty has been paid, and
- (b) any other denatured alcohol as if it were alcohol in respect of which excise duty has not been paid.

Amendment to the Spirits Regulations 1991

- 19.** In regulation 20 of the Spirits Regulations 1991(2), omit the words “methylated spirits”.