
STATUTORY INSTRUMENTS

2005 No. 1524

The Denatured Alcohol Regulations 2005

PART 3

PRODUCERS AND DISTRIBUTORS OF DENATURED ALCOHOL

Receipt of alcohol for denaturing

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)**

Changes to legislation:

There are currently no known outstanding effects for the The Denatured Alcohol Regulations 2005, Section 10.