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STATUTORY INSTRUMENTS

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**2005 No. 1524**

**The Denatured Alcohol Regulations 2005**

**PART 5**

MISCELLANEOUS

**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 [<sup>F1</sup>a licence under section 91 (licence to manufacture and deal wholesale in denatured alcohol) of the Act] whether or not he is also a producer.

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**Textual Amendments**

**F1** Words in [reg. 17\(3\)](#) substituted (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\(5\)](#) (with [Sch. para. 9\(6\)](#))

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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, Section 17.