
STATUTORY INSTRUMENTS

2005 No. 1524

The Denatured Alcohol Regulations 2005

PART 3

PRODUCERS AND DISTRIBUTORS OF DENATURED ALCOHOL

Producer's and distributor's account of goods and distributor's entry of premises

9.—(1) In this regulation—

“distributor” means a person who—

- (a) holds an excise licence for the purposes of section 75 of the Act⁽¹⁾,
- (b) does not denature alcohol at any premises on which he holds denatured alcohol, and
- (c) deals or intends to deal wholesale in denatured alcohol;

“goods” includes—

- (a) any alcohol, denaturants, dyes, denatured alcohol, and
- (b) any other goods on the premises described in paragraph (2)(a) by reason of those goods having been received, held, used or produced at those premises.

(2) A producer and a distributor must—

- (a) control the goods on any premises on which they produce or hold denatured alcohol;
- (b) take an account of those goods, and take an account (at the time of dispatch) of any goods dispatched from those premises in such manner and to such extent as the Commissioners may require;
- (c) immediately record in such form and manner as the Commissioners may require any deficiency, surplus or discrepancy in their stock of goods or shown in their records, and any explanation for that deficiency, surplus or discrepancy;
- (d) in addition to recording the details required by sub-paragraph (c), inform the Commissioners, in accordance with their instructions, of the deficiency, surplus or discrepancy;
- (e) keep and preserve such other records relating to their business as a producer or as a distributor as the Commissioners may specify in a notice published by them and not withdrawn by a further notice.

(3) For the purposes of paragraph (2) the Commissioners may give instructions that the stock of goods to which a deficiency, surplus or discrepancy relates must not be moved or disturbed without their permission and if they do give instructions to that effect no person may move or disturb that stock of goods without their permission.

(1) Section 75 was amended by the Finance Act 1995(c. 4), Schedule 2, paragraph 5 and by S.I. 1979/241, article 33; subsection (7) provides that dealing wholesale means the sale at any one time to any one person of a quantity of denatured alcohol of not less than 20 litres, or such smaller quantity as the Commissioners may by regulations specify.

(4) Requirements imposed under paragraph (2) and instructions given under paragraph (3) may apply differently to different circumstances and may be varied from time to time by the Commissioners.

(5) A distributor must make entry in accordance with section 108 of the Customs and Excise Management Act 1979 of any premises on which he holds or intends to hold denatured alcohol.