
STATUTORY INSTRUMENTS

2019 No. 15

**The Excise Duties (Miscellaneous Amendments)
(EU Exit) (No. 2) Regulations 2019**

PART 3

Transitional and saving provisions

The Denatured Alcohol Regulations 2005

22.—(1) The amendments made by regulation 7 have no effect in relation to—

- (a) denatured alcohol made before exit day;
- (b) denatured alcohol that has been incorporated before exit day into a product that is not for human consumption; or
- (c) denatured alcohol (whether made or incorporated) that is in the course of a movement on exit day.

(2) In paragraph (1), references to denatured alcohol or to a product that is not for human consumption are to be construed according to the Denatured Alcohol Regulations 2005 as they have effect prior to the amendments made by regulation 7 of these Regulations.