

**Notice No.
1887**

Procedures relating to:

- (a) Receipt and use of denatured and undenatured alcohol products without payment of Alcohol Products Tax, and**
- (b) The denaturing of alcohol products.**

June 2010

Revenue 

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1. Introduction and legislative provisions.

1.1 Legislation.

Section 77 of the Finance Act 2003 (as amended by section 43 of the Finance Act 2004), and Parts 7 and 8 of the Alcohol Products Tax Regulations 2004 (S.I. No. 379 of 2004), provide for the receipt of alcohol products without payment of alcohol products tax (excise duty) for tax-relieved use. Section 77 is reproduced in the Appendix to this notice. The 2003 Act (No. 3 of 2003) and the 2004 Regulations, which came into operation on 1 July 2004, are published on the Revenue Website (www.revenue.ie) under: Tax Practitioners; Legislation.

Unless otherwise stated, any word or expression used in this notice has the same meaning as it has in the Chapter 1 Part 2 of the Finance Act 2003 and the Alcohol Products Tax Regulations 2004.

The reliefs provided for in the abovementioned legislation may be administered by way of remission or repayment. However, in practice the reliefs are nearly always applied by way of remission.

1.2 Undenatured alcohol products.

Paragraphs (a), (e), (f), (g), (h), (i) and (j) of section 77 of the Finance Act 2003 provide for relief from alcohol products tax for undenatured alcohol products used for specified purposes. These reliefs are subject to such conditions as the Revenue Commissioners may prescribe or otherwise impose. Part 8 of the Alcohol Products Tax Regulations 2004 provides for the delivery, receipt and use of tax-relieved undenatured alcohol products.

The alcohol products concerned are beer, wine, other fermented beverages, spirits, and intermediate beverages as defined in Section 74 of the 2003 Act. Please note that authorisation to receive undenatured alcohol for use in products that are not intended for human consumption, or in an oral hygiene product, will only be granted where it can be shown that denatured alcohol cannot be used instead.

Any person who stores in a premises undenatured alcohol products:

- for distribution to authorised receivers (i.e. persons authorised to receive alcohol products for use for a tax relieved purpose), or
- for denaturing,

must be approved as an authorised warehousekeeper and have the premises approved as a tax warehouse, under section 109 of the Finance Act 2001.

1.3 Denatured alcohol products.

Paragraphs (b), (c), and (d) of section 77 of the Finance Act 2003 provide that the Revenue Commissioners may, subject to such conditions as they may prescribe or otherwise impose, grant relief from alcohol products tax on alcohol products which are shown to their satisfaction:

- to be intended for denaturing in accordance with their requirements, or to have been so denatured,

- to have been denatured in accordance with the requirements of another Member State of the European Union and used in the production of a product not fit for human consumption,
- to have been completely denatured in accordance with the requirements of another Member State, where such requirements have been notified to the European Commission and accepted in accordance with paragraphs 3 and 4 of Article 27 of Directive 92/83/EEC.

Part 7 of the Alcohol Products Tax Regulations 2004 provides:

- for specific processes for the denaturing of spirits,
- that alcohol products other than spirits may be denatured in accordance with such process as the Commissioners may approve in any particular case, and
- for the delivery, receipt and use of the tax-relieved denatured alcohol products.

2. Traders: security and approval.

2.1 Authorised warehousekeepers.

Security must be provided by way of bond by all authorised warehousekeepers who:

- denature alcohol in their tax warehouse, or
- supply denatured or undenatured alcohol to authorised receivers and authorised distributors,

to cover the safe custody, proper disposal and removal of alcohol from their tax warehouse to the premises of the authorised receivers or authorised distributors. The tax warehouse composite bond held by authorised warehousekeepers may be amended to cater for this business category.

2.2 Authorised distributors of denatured alcohol.

An “Authorised Distributor” means a person approved under Regulation 35 of the Alcohol Products Tax Regulations 2004 to receive denatured spirits for wholesale sale or distribution.

Security must be provided by way of bond by all authorised distributors who hold and supply denatured alcohol products, to cover the safe custody, proper disposal and removal of the products from their premises to the premises of other authorised distributors or authorised receivers.

2.3 Authorised receivers.

An “Authorised Receiver” means a person approved under Regulation 35 or 40 of the Alcohol Products Tax Regulations 2004 to receive denatured or undenatured alcohol products relieved from tax for any purpose under section 77 of the 2003 Act.

Security, as required by the conditions of the authorisation, must be provided by way of bond by authorised receivers of alcohol products to cover the safe custody and proper use of the products received and used in their premises.

2.4 Licensed retailers.

A licensed retailer is a person licensed to retail mineralised methylated spirits. No other authorisation is required, and paragraph 3 does not, therefore, apply to such retailers.

3. Application for authorisation to receive tax-relieved alcohol products (denatured and undenatured).

Form No. APT 1 must be completed by each applicant seeking an authorisation to:

- receive any alcohol product (denatured or undenatured) for use for a tax-relieved purpose, or
- receive denatured spirits for wholesale or for distribution.

The form is self-explanatory and all boxes must be completed. The form may be obtained from your local Revenue Office and is to be returned there when completed, together with any other relevant documentation. The form is also published on the Revenue website under: Taxes & Duties – Excise – Forms. An additional sheet may be used in cases where the space in any particular box in the form is not sufficient, and for the inclusion of any additional information relevant to the application.

Where an application is approved, Revenue will issue an authorisation in writing to the applicant. This document will contain an authorisation number and date together with conditions governing the approval. The applicant will also be issued with a supply of blank requisition forms – see paragraph 4.

4. Requisition, delivery and receipt of tax-relieved alcohol products (denatured and undenatured).

4.1 Requisition form.

Form No. APT 2 is to be used for the requisition, delivery and receipt of tax-relieved alcohol products, both denatured and undenatured. The form is individually numbered, consists of three carbonised copies, and has three functions:

- to requisition tax-relieved alcohol products from authorised warehousekeepers, or authorised distributors (denatured products),
- to accompany the alcohol products from consignor to consignee, and
- as a certificate of receipt.

A supply of the forms will be issued to authorised receivers and authorised distributors when they are authorised. Subsequently they may be obtained from your local Revenue Office as required.

4.2 Authorised receivers and authorised distributors - requisition procedures.

The requirements for authorised receivers and authorised distributors in relation to the receipt of tax-relieved alcohol products are contained in Regulation 37 (denatured product) and Regulation 42 (undenatured product) of the Alcohol Products Tax Regulations 2004.

The authorised receiver or authorised distributor is to complete Part 1 of the requisition form APT 2 and present it, together with a copy of the authorisation, to the authorised warehousekeeper or authorised distributor from whom the alcohol is purchased.

The authorised warehousekeeper or authorised distributor who supplies the alcohol product will send Copy 2 and Copy 3 of the requisition form, duly completed, with the alcohol product (see paragraph 4.3).

On receipt of the alcohol product, the authorised receiver or authorised distributor is to complete Part 3 of the form, retain Copy 2 for record and send Copy 3 to the authorised warehousekeeper or authorised distributor from whom the alcohol product was purchased.

4.3 Authorised warehousekeepers and authorised distributors - delivery procedures.

The requirements on authorised warehousekeepers and authorised distributors in relation to the delivery of tax-relieved alcohol are contained in Regulation 36 (denatured product) and Regulation 41 (undenatured product) of the Alcohol Products Tax Regulations 2004.

Before supplying any tax-relieved alcohol product, the authorised warehousekeeper or authorised distributor must ensure that:

- the applicant has completed Part 1 of the requisition form APT 2,
- in the case of authorised receivers and authorised distributors;
 - the applicant is authorised to receive the alcohol product,
 - a photocopy of the relevant authorisation has been attached,
 - the movement of the alcohol product is secured by bond, and
- quantities in excess of 800 litres of mineralised methylated spirits are not delivered at any one time to licensed retailers of methylated spirits.

The authorised warehousekeeper or authorised distributor is then to complete Part 2 of the form, retain Copy 1 and ensure that Copies 2 & 3 accompany the alcohol product from the tax warehouse, or authorised distributor premises, to the premises of the consignee.

On receipt of Copy 3, endorsed with a certificate of receipt from the consignee, the consigning authorised warehousekeeper or authorised distributor is to file both Copy 1 and Copy 3. Those copies must be produced on request for Revenue administration or audit purposes. The onus is on the consigning warehousekeeper or authorised distributor to ensure that Copy 3 is returned to him/her. Failure to obtain a proper certificate of receipt (on Copy 3) for the consigned alcohol products may result in a charge of alcohol products tax against the warehousekeeper or authorised distributor. There is, however, no requirement for licensed retailers of methylated spirits to send a certificate of receipt to the consignor for receipts of mineralised methylated spirits – see paragraph 4.4.

4.4 Licensed retailers of mineralised methylated spirits - requisition procedures.

Licensed retailers of mineralised methylated spirits must complete Part 1 of the requisition form APT 2 and present it to the authorised warehousekeeper or authorised distributor from whom the spirits are being purchased. The forms may be obtained from a licensed retailer's local Revenue Office.

In accordance with the provisions of Regulation 38 of the Alcohol Products Tax Regulations 2004, a person licensed as a retailer of methylated spirits may only receive mineralised methylated spirits packaged for retail sale to the public and:

- must not hold a quantity greater than 800 litres,
- must, in respect of all methylated spirits received, retain Copy 2 of the requisition form and maintain a record, and
- must not retail to any one person at any one time, a quantity greater than 20 litres.

Licensed retailers of methylated spirits are not required to complete Part 3 of the requisition form on receipt of the spirits or to return Copy 3 to the consignor.

5. Loss or unauthorised use of tax-relieved alcohol products.

Persons in receipt of tax-relieved alcohol products are liable to pay alcohol products tax on any alcohol which is:

- used for a purpose other than that for which relief has been allowed under section 77 of the 2003 Act, or
- lost, except where such loss is deemed not to have been a release for consumption, under section 98A(4) of the Finance Act 2001.

6. Restriction on the use of immature spirits.

The restriction imposed by section 2(1) of the Immature Spirits (Restriction) Act 1947, as amended, on the delivery of spirits for home consumption unless warehoused for three years, does not apply to deliveries of spirits relieved under section 77 of the 2003 Act.

7. Denaturing alcohol products.

Every person carrying on the business of denaturing alcohol products must be approved as an authorised warehousekeeper for that purpose in accordance with section 109(2) of the Finance Act 2001.

8. Distribution of denatured alcohol products.

Under Regulation 35 of the Alcohol Products Tax Regulations 2004 every person, other than an authorised warehousekeeper, distributing denatured alcohol products must be approved as an authorised distributor.

9. Denatured alcohol and products containing denatured alcohol.

9.1 Products containing denatured alcohol.

Where a product not fit for human consumption contains alcohol and it is shown that the alcohol has been denatured in accordance with the requirements of another Member State, the Commissioners will not charge alcohol products tax on such product. A

certificate from the fiscal authority of the Member State concerned must be produced on request in any particular case.

The Commissioners may also grant relief from alcohol products tax on products not fit for human consumption which contain alcohol where such alcohol has been denatured by an alternative process approved by the Commissioners. This relief is subject to the Commissioners being satisfied, on the basis of chemical analysis, that the denaturing is effective.

9.2 Completely denatured spirits.

Spirits are completely denatured by various processes in the Member States. These processes are notified to the European Commission and are set down in the Annex to Commission Regulation (EC) No. 3199/93 of 22 November 1993. Regulation (EC) No. 3199/93, as amended, is reproduced in Appendix 3. The Irish process, that for mineralised methylated spirits, is also set out in Regulation 33 of the Alcohol Products Tax Regulations 2004. The simplified accompanying document must be used to accompany commercial intra-Community movements of completely denatured alcohol (Article 5 of Commission Regulation (EEC) No 3649/92 refers).

10. Movement of products containing alcohol between Member States of the European Union.

The holding and movement procedures of Directive 2008/118/EEC do not apply where alcohol is incorporated in a product other than an alcohol product, and such product is not liable to alcohol products tax.

Appendix 1

Section 77 Finance Act 2003 (as amended by Section 43 Finance Act 2004).

77. —Without prejudice to any other relief from excise duty which may apply, and subject to such conditions as the Commissioners may prescribe or otherwise impose, a relief from Alcohol Products Tax shall be granted on any alcohol products which are shown to the satisfaction of the Commissioners—

- (a) to be intended for use or to have been used in the production of—
 - (i) any beverage, other than beer, not exceeding 1.2% vol,
 - (ii) vinegar,
 - (iii) flavours for the preparation either of foodstuffs or of beverages not exceeding 1.2% vol,
 - (iv) medicinal products,
 - (v) foodstuffs, whether such alcohol product is used—
 - (I) either as a filling in such foodstuff or otherwise,
 - (II) either directly or as a constituent of semi-finished products for use in the production of such foodstuff,and where the alcohol contained in such foodstuffs does not exceed 8.5 litres of alcohol per 100 kilogrammes of the product when used in the production of chocolates and 5 litres of alcohol per 100 kilogrammes of the product when used in the production of other foodstuffs, or
 - (vi) beer concentrate,
- (b) to be intended to be denatured in accordance with their requirements, or to have been so denatured,
- (c) to have been denatured in accordance with the requirements of another Member State and used in the production of a product not fit for human consumption,
- (d) to have been completely denatured in accordance with the requirements of another Member State, where such requirements have been notified to the European Commission and accepted in accordance with paragraphs 3 and 4 of Article 27 of the Directive,
- (e) to be intended for use or to have been used for experimental, quality control, scientific or research purposes,
- (f) in the case of wine, beer, or other fermented beverage the alcoholic content of which is entirely of fermented origin, to have been produced solely by a private individual in a private premises for consumption by the producer or by the family or guests of such producer, and not to have been produced or supplied for consideration,

- (g) to be intended for use or to have been used for medical purposes in hospitals and pharmacies,
- (h) to be intended for use or to have been used in an industrial process provided that the final product does not contain alcohol,
- (i) to be intended for use or to have been used in the manufacture of a component which is not subject to alcohol products tax, or
- (j) to be intended for use or to have been used in the manufacture of an oral hygiene product.

Appendix 2

Part 7, Alcohol Products Tax Regulations 2004

DENATURED ALCOHOL PRODUCTS

General.

32. (1) In order to qualify for relief from tax under section 77(b), (c) or (d) of the Act of 2003 -

- (a) spirits shall be denatured in accordance with Regulation 33,
- (b) alcohol products other than spirits shall be denatured in accordance with such process as the Commissioners may approve, and subject to such conditions as they may require, in any particular case.

Processes for denaturing of spirits.

33. (1) (a) Mineralised methylated spirits are to be produced by mixing 90 parts by volume of spirits with 9.5 parts by volume of wood naphtha and 0.5 parts by volume of crude pyridine. To every 450 litres of this mixture there shall be added 700 milligrammes of methyl violet dye, and 0.375% (of the final volume of the mixture) petroleum oil. Ten parts methyl alcohol may be substituted for the wood naphtha and crude pyridine.
- (b) Industrial methylated spirits are to be produced by mixing 95.75 parts by volume of spirits with 4.25 parts by volume of either wood naphtha or methyl alcohol.
- (c) Spirits for use in industrial processes may also be denatured by mixing -
- (i) 99.5 parts by volume of spirits with 0.5 parts by volume of diethyl phthalate,
 - (ii) 98 parts by volume of spirits with two parts by volume of n-propanol, or
 - (iii) 999 parts by volume of spirits with one part by volume of tertiary butyl alcohol. To every millilitre of this mixture 10 microgrammes of Bitrex must be added.
- (d) Where it is shown to their satisfaction that spirits denatured by a process approved by another Member State have been used in the production of a product not fit for human consumption, and

such product is imported into the State, the Commissioners shall approve such process.

- (e) Where it is shown to their satisfaction that spirits have been completely denatured by a process approved by another Member State, and where such process has been notified to the European Commission and accepted in accordance with paragraphs 3 and 4 of Article 27 of the Directive, the Commissioners shall approve such process.
- (f) In the case of products not fit for human consumption, the Commissioners may in any particular case approve a process other than those described at paragraphs (1)(a), (1) (b), (1)(c), (1)(d) or (1)(e) for the denaturing of the spirits used in such production.

(2) Mineralised methylated spirits fully denatured in accordance with Article 27(1) (a) of Directive 92/83/EEC¹ may be sold to licensed retailers.

(3) Spirits denatured in accordance with paragraph (1)(b), (1)(c) or (1)(d) may only be delivered for specific uses to authorised receivers.

(4) Except where the Commissioners may otherwise allow, the strength of spirits used in the production of denatured spirits must be at least 85% vol.

Deliveries

34. (1) The Commissioners may, in any particular case, set limits for the quantities in which denatured spirit or spirits intended for denaturing may be delivered.

(2) An authorised warehousekeeper or authorised distributor may deliver denatured spirits only to authorised distributors, authorised receivers and, in the case of mineralised methylated spirits, to persons licensed to retail such spirits.

Authorisation of receivers and distributors of denatured spirits.

35. (1) A person shall only be approved as an authorised receiver or an authorised distributor of denatured spirits where such person -

- (a) provides such security as the Commissioners may require in any particular case, and
- (b) can retain such spirits at a secure premises or place.

(2) Every application for approval as an authorised receiver or as an authorised distributor of denatured spirits must be made to the proper officer in such form and manner as the Commissioners may require, and must contain -

¹ OJ No. L316 of 31.10.1992, p. 21

- (a) a full description of the type of such spirits and the annual quantity required,
- (b) the purposes for which the spirits are to be used, and
- (c) such information as the Commissioners may from time to time require.

Delivery procedure and documentation.

36. (1) An authorised warehousekeeper or authorised distributor may only deliver -

- (a) denatured spirits to an authorised distributor or authorised receiver upon receipt of an approved requisition form consisting of three copies, referred to in this Regulation as “copy 1”, “copy 2” and “copy 3”, duly completed and signed by such distributor or receiver and accompanied by a copy of the authorisation of such distributor or receiver, or
- (b) mineralised methylated spirits to persons licensed to retail such spirits, in quantities not greater than 800 litres, and on receipt of an approved requisition form, duly completed and signed by such retailer.

(2) Before the products are consigned the authorised warehousekeeper or authorised distributor must complete and sign the appropriate section of the requisition form, retain copy 1 and send copies 2 and 3 with the consignment to the consignee.

(3) This Regulation does not apply where the product is delivered from a tax warehouse for use in another part of the premises in which such warehouse is located and where the consignor is also the authorised receiver.

Authorised receivers and distributors - requirements.

37. (1) An authorised receiver of denatured spirits shall, in respect of all such spirits ensure that -

- (a) no quantity in excess of that allowed by the authorisation is requisitioned,
- (b) copy 2 and copy 3 of the requisition form referred to in Regulation 36 are endorsed with particulars of the denatured spirits received, copy 2 is retained, and copy 3 is returned to the consignor,
- (c) such spirits are used for no purpose other than that for which authorisation has been granted,

- (d) in the case of any spirits recovered in the course of usage of denatured spirits, such spirits are denatured again in an approved manner and returned to stock,
- (e) an account is kept of all such spirits received and used, and of any spirits recovered in the course of such usage, and
- (f) at the end of each year, or as the proper officer may allow or require, a return is furnished to such officer showing the opening and closing balances in the account under subparagraph (e), and all denatured spirits received and used during such period.

(2) An authorised distributor of denatured spirits shall, in respect of all denatured spirits received by such distributor, comply with the requirements set down for authorised receivers under paragraph (1)(a) and (1)(b), and shall also ensure that -

- (a) in respect of denatured spirits consigned by such distributor, any copy 3 of the form referred to in Regulation 36, endorsed and returned by the consignee under paragraph (1)(b), is retained,
- (b) an account is kept of all denatured spirits received, and distributed, and
- (c) at the end of each year, or as the proper officer may allow or require, a return is furnished to such officer showing the opening and closing balances in the account kept under paragraph (2)(b) and all denatured spirits received and distributed during such period.

Licensed retailers.

38. A person licensed as a retailer of methylated spirits under section 27 of the Revenue Act 1889 may only receive mineralised methylated spirits packaged for retail to the public and -

- (a) shall not hold a quantity greater than 800 litres,
- (b) shall, in respect of all such spirits received, retain copy 2 of the form referred to in Regulation 36 and maintain a record,
- (c) shall not retail to any one person at any one time a quantity greater than 20 litres.

Appendix 2 (continued)

Part 8, Alcohol Products Tax Regulations 2004

DELIVERY OF TAX RELIEVED UNDENATURED ALCOHOL PRODUCTS

General.

39. (1) The Regulations in this Part do not apply to denatured alcohol products.
- (2) An authorised warehousekeeper may only deliver tax-relieved alcohol products to authorised receivers.

Authorisation of receivers.

40. (1) A person shall only be approved as an authorised receiver where such person -
- (a) provides such security as the Commissioners may require in any particular case, and
 - (b) can retain the tax-relieved product at a secure premises or place.
- (2) Every application for approval as an authorised receiver shall be made to the proper officer in such form and manner as the Commissioners may require, and shall contain -
- (a) a full description of the type of alcohol product including the % vol, and the annual quantity required,
 - (b) the purpose for which the alcohol products are to be used and the specific basis for relief under section 77 of the Act of 2003,
 - (c) in the case of tax-relieved alcohol products for use in a production process under Section 77(a) of the Act of 2003, details of the production process including formulae and the alcohol content, if any, of the finished product,
 - (d) evidence that the alcohol products to be received can be held and used at a secure premises or place, and
 - (e) such information as the Commissioners may from time to time require.

Delivery procedure and documentation.

41. (1) An authorised warehousekeeper may only deliver tax-relieved alcohol products on receipt of an approved requisition form, consisting of 3 copies referred to in this Regulation as “copy 1”, “copy 2” and “copy 3” duly completed and signed by the authorised receiver and accompanied by a copy of the authorisation of such receiver.

(2) Before the products are consigned the authorised warehousekeeper shall complete and sign the appropriate section of the requisition form, retain copy 1 and send copies 2 and 3 with the consignment to the consignee.

(3) This Regulation does not apply where the product is delivered from a tax warehouse for use in another part of the premises in which such warehouse is located and where the consignor is also the authorised receiver.

Authorised receiver - requirements.

42. An authorised receiver shall, in respect of all tax-relieved alcohol products, ensure that -

- (a) no quantity in excess of that allowed by the authorisation is requisitioned,
- (b) access is confined to persons responsible for their security and use,
- (c) such products are used solely for the purpose for which authorisation has been granted,
- (d) all copies 2 and 3 of the requisition form referred to in Regulation 41 are endorsed with particulars of the product received, copy 2 is retained, and copy 3 is returned to the consignor,
- (e) an account is kept of all such products received and used, and of any product recovered in the course of such usage,
- (f) all such products recovered are either returned to stock or disposed of in a manner approved by the proper officer, and
- (g) at the end of each year, or such other period as the proper officer may allow or require, a return is furnished to such officer, showing the opening and closing balances in the account under paragraph (e) and all such products received and used during such period.

Appendix 3

COMMISSION REGULATION (EC) No 3199/93

of the 22 November 1993

(as amended by Commission Regulations (EC) No. 2546/95 of the 30 October 1995, (EC) No. 2205/04 of the 21 December 2004, (EC) No. 1309/05 of 10/8/05, (EC) 2023/05 of 12 December 2005, (EC) No. 67/08 of 25/01/08 and (EC) No. 849/08 of 28/08/08)

on the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of exemption from excise duty

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Directive 92/83/EEC of 19 October 1992 on the harmonisation of the structures of excise duties on alcohol and alcoholic beverages¹, and in particular Article 27 (4) thereof,

Having regard to Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for products subject to excise duty and on the holding movement and monitoring of such products², as amended by Directive 92/108/EEC³, and in particular Article 24 thereof,

Having regard to the opinion of the Committee on Excise Duties,

Whereas pursuant to Article 27(1)(a) of Directive 92/83/EEC, Member States are required to exempt from excise duty alcohol which has been completely denatured in accordance with the requirements of any Member State, provided that such requirements have been duly notified and accepted in accordance with the conditions laid down in paragraphs 3 and 4 of that Article;

Whereas objections have been received to the requirements notified;

Whereas, therefore, in accordance with the requirements of paragraph 4 of the said Article a decision is to be taken in accordance with the procedure laid down in Article 24 of Directive 92/12/EEC,

HAS ADOPTED THIS REGULATION:

¹ OJ No L 316, 31.10.1992, p. 21.

² OJ No L 76, 23.3.1992, p. 1.

³ OJ No L 390, 31.12.1992, p. 124.

Article 1

The denaturants which are employed in each Member State for the purposes of completely denaturing alcohol in accordance with Article 27 (1)(a) of Directive 92/83/EEC are as described in the Annex to this Regulation.

Article 2

This Regulation shall enter into force on the day of its publication in the *Official Journal of the European Communities*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

ANNEX

Austria

1. Per hectolitre of ethyl alcohol: 0,5 kilogram of fusel oil (by-product of alcohol rectification), 0,05 kilogram of gas oil from CN code 2710 and 1 kilogram of methylethylketone;

or

2. Per hectolitre of ethyl alcohol in the form of feints as a by-product of the rectification of agricultural alcohol:

1 kilogram of fusel oil (by-product of alcohol rectification),

0,01 kilogram of gas oil from CN code 2710 and 0,2 kilogram of methylethyletone.

Belgium

Five litres of methylene per 100 litres of ethyl alcohol irrespective of the alcoholic strength and sufficient colourant to produce a good markable blue or purple (violet) colour.

The following are included within the meaning of 'methylene':

- actual methylene, that is to say raw methyl alcohol produced from the dry distillation of wood and containing at least 10 % by weight of acetone,
- a mixture of methylene and methanol containing at least 60 % by weight of actual methylene and 10 % by weight of acetone,
- a mixture of methanol, acetone and pyrogenetic impurities with a strong empyreumatic colour, containing at least 10 % by weight of acetone.

Bulgaria

For complete denaturing of ethyl alcohol the following substances in the mentioned quantities are to be added together to 100 litres of ethyl alcohol with a minimum actual alcohol content of 90% vol:

- 5 litres methylethylketone;
- 2 litres isopropyl alcohol;
- 0.2 grams methylene blue.

Cyprus

For every 100 litres of ethyl alcohol:

5 litres denaturing methanol,

0.5 litre mineral naphtha (known as kerosene oil),

2 cc (cubic centimeters) methylene blue (methyl violate).

"Denaturing methanol" means either:

- (a) pure methyl alcohol to which has been added not less than 1% by volume of pyridine,
or
- (b) wood naphtha to which has been added not less than 0,25% by volume of pyridine.

Czech Republic

Per hectolitre of pure alcohol:

- 1. — 1 gram denatonium benzoate,
— 0,2 litres thiophene,
— 1 litre methylethylketone (butanone), and
— 0,2 grams methylene blue (C1 basic blue 52015);
- 2. — 0,4 litres solvent naphtha,
— 0,2 litres kerosene, and
— 0,1 litres technical petrol.

Denmark

Per hectolitre pure alcohol:

- 2 litres methylethylketone, and
- 3 litres methylisobutylketone.

Estonia

Per hectolitre of ethyl alcohol:

- 1. 2 litres methylethylketone and 3 litres methylisobutylketone;
- 2. 2 litres acetone and 3 litres methylisobutylketone;
- 3. 3 litres acetone and 2 grams of denatonium benzoate.

Finland

Per hectolitre of ethyl alcohol:

- 1. 2 litres methylethylketone, and 3 litres methylisobutylketone,

2. 2 litres acetone, and 3 litres methylisobutylketone,
3. 3 litres acetone, and 2 grams of denatonium benzoate.

France

To one hectolitre ethyl alcohol at 90 % vol add:

- 3,5 litres of methylene, and
- 1 litre of isopropyl alcohol.

'Régie type' — methylene

Definition:

In accordance with the ministerial decision of 7 May 1955, taken after consultation of the laboratory service of the Ministry of Economic Affairs and Finance, 'régie type' methylene must satisfy the following requirements:

- it must register 90% vol at a temperature of 20°C, with a tolerance of 0,5,
- it must contain at least 6% pyrogenic impurities (disregarding products that can be saponified by soda and expressed as methyl acetate),
- it must contain ketones and water to bring the methyl alcohol up to 100,
- it must be obtained exclusively from the carbonisation of wood, carried out under the supervision of the tax authorities.

The pyrogenic impurities are the real denaturant. They give the mixture an unpleasant taste, making the alcohol unfit for oral consumption.

Through its chemical properties, acetone makes it easier, in the laboratory, to isolate the denaturant in the alcohol.

Lastly, methyl alcohol indicates denaturation. Its boiling point is much the same as that of ethyl alcohol. It can therefore be separated only by using special techniques and apparatus.

In principle, its presence, above a certain percentage, which varies according to the different types of ethyl alcohol, indicates whether the alcohol analysed has been previously denatured by the general process.

Germany

Per hectolitre pure alcohol:

- 1) 0,75 litres methylethylketone, consisting of
 - 95 to 96 % by weight of methylethylketone,
 - 2,5 to 3 by weight of methylisopropylketone,
 - 1,5 to 2 by weight of ethylisoamylketone (5-methyl-3-heptanon)

together with 0,25 litres of pyridine bases;

2) One litre methylethylketone, consisting of

- 95 to 96 % by weight of methylethylketone,
 - 2,5 to 3 % by weight of methylisopropylketone,
 - 1,5 to 2 % by weight of ethylisoamylketone (5-methyl-3-heptanon),
- together with one gram denatonium benzoate.

Greece

Low-quality ethyl alcohol (heads and tails from distillation), with an alcoholic strength of at least 93% vol and not exceeding 96% vol, to which the following substances are added per hectolitre of hydrated alcohol of 93% vol:

- Methanol: 2 litres
- Spirit of turpentine: 1 litre
- Lamp oil: 0.50 litre
- Methylene blue: 0.40 grams

At a temperature of 20°C, the end product should reach, in its unaltered state, 93% vol.

Hungary

Alcoholic products qualify as denatured alcohol (produced by denaturing), if it contains, by reference to its pure ethyl alcohol quantity, at least:

(a) 2% by weight of methyl-ethyl-ketone, 3% by weight of methyl-isobuthyl-ketone and 0,001% by weight of denatonium benzoate;

or

(b) 1% by weight of methyl-ethyl-ketone and 0,001% by weight of denatonium-benzoate;

or

(c) 2% by weight of isopropyl-alcohol, 1% by weight of t-butyl alcohol, and 0,001% by weight of denatonium-benzoate;

and its alcoholic strength by volume is not less than 92% vol.

Only chemicals can qualify as denaturing chemicals if their quality is certified with analysis certificates.

Ireland

Mineralised methylated spirits:

- 9,5% wood naphtha,
- 0,5% crude pyridine,
- 0,025 ounce methyl violet dye (per 100 gallons of pure ethyl alcohol),
- 0,375% petroleum oil.

NB: The wood naphtha and crude pyridine may be substituted with 10% methyl alcohol.

Italy

The ethyl alcohol to be denatured must have an ethyl alcohol content of at least 83% by volume and a strength measured on the EC alcoholmeter of at least 90% by volume. Per anhydrous hectolitre, add:

- (a) 125 grams of thiophene,
- (b) 0,8 grams of denatonium benzoate,
- (c) 3 grams of CI Reactive Red 24 (red colorant), solution at 25% w/w,
- (d) 2 litres of methyl ethyl ketone.

In order to ensure the complete solubility of all the components, the denaturant mixture must be prepared in ethyl alcohol below 96% by volume measured on the EC alcoholmeter.

Denaturation is achieved by the substances listed at points (a), (b) and (d). Thiophene and denatonium benzoate alter the organoleptic characteristics of the product, making ingestion impossible, while methyl ethyl ketone, with a boiling point (79,6°C) close to that of ethyl alcohol (78,9°C), is difficult to eliminate except by non-economic techniques. This facilitates checks by the financial authorities to identify possible misuse.

The purpose of CI reactive red 24 is to give the product a characteristic red colour, which makes the purpose of the product immediately identifiable.

Latvia

Minimum amount per 100 litres of spirit:

1. mix of following substances:
 - isopropyl alcohol 9 litres,
 - acetone 1 litre,
 - methylene blue or thymol blue or crystallic violet 0.4 grams;
2. mix of the following substances:

- methylethylketone 2 litres,
 - methylisobutylketone 3 litres;
3. mix of following substances:
- acetone or isopropyl alcohol 3 litres,
 - denatonium benzoate 2 grams;
4. ethylacetate 10 litres.

Minimum amount per 100 litres of dehydrated ethyl alcohol (containing maximum 0.5% of water):

1. benzine or petroleum minimum 5 litres and maximum 7 litres.

Lithuania

Kind (sort) of ethyl alcohol	Denaturants	Amount of the denaturants, per hectolitre pure alcohol
Ethyl alcohol or aldehyde fraction of ethyl alcohol, or distilled aldehyde fraction of ethyl alcohol	Acetone and Denatonium benzoate	3 litres 2 grams

Luxembourg

Five litres methylene per hectolitre of ethyl alcohol irrespective of the alcoholic strength and sufficient colourant to produce a good markable blue or purple (violet) colour.

The following are included within the meaning of 'methylene':

- actual methylene, that is to say raw methyl alcohol produced from the dry distillation of wood and containing at least 10 % by weight of acetone,
- a mixture of methylene and methanol containing at least 60% by weight of actual methylene and 10% by weight of acetone,
- a mixture of methanol, acetone and pyrogenetic impurities with a strong empyreumatic odour, containing at least 10% by weight of acetone.

Malta

Mineralised methylated spirits

Base:

- 90% vol. ethanol,
- 9,5% vol. wood naphtha, and
- 0,5% vol. crude pyridine.

To each 1 000 litres of which is added:

- 3,75 litres of mineral naphtha (petroleum oil), and
- 1,50 ppm of methyl violet.

Netherlands

Per hectolitre of ethyl alcohol:

Five litres of a mixture consisting of:

- 60 % by volume of methanol,
- 11 % by volume of fusel oil (a concentrate of by-products of alcohol distillation),
- 20% by volume of acetone,
- 8% by volume of water,
- 0,5% by volume of butanol,
- 0,5% by volume of formalin (a watery solution of 37 % by weight of formaldehyde),

together with colouring the quantity and constituents of which meet the conditions laid down by the chemist of the Fiscal Service.

Poland

Per hectolitre pure alcohol:

1. 0,75 litre methylethylketone, consisting of:
 - 95 to 96% by weight of methylethylketone,
 - 2,5 to 3% by weight of methylisopropylketone,
 - 1,5 to 2% by weight of ethylisoamylketone (5-methyl-3-heptanone),together with 0,25 litres of pyridine bases;
2. one litre methylethylketone, consisting of:
 - 95 to 96% by weight of methylethylketone,
 - 2,5 to 3% by weight of methylisopropylketone,
 - 1,5 to 2% by weight of ethylisoamylketone (5-methyl-3-heptanone),together with 1 gram denatonium benzoate.

Portugal

Impure ethyl alcohol containing per hectolitre a minimum of 5 litres of methanol and higher alcohols, of an alcoholic strength by volume of not less than 90% and not more than 96%, to which is added per hectolitre:

- 2 litres of essence of turpentine or petroleum, and
- 2 grams of malachite green or methylene blue.

Romania

Per hectolitre of pure alcohol:

- 1 gram denatonium benzoate,
- 2 litres methylethylketone (butanone), and
- 0,2 grams methylene blue.

Slovakia

Per one hectolitre pure alcohol (1 hl a.) add:

- (a) 2 litres of methylethylketone,
3 litres of methylisobutylketone,
1 gram of denatonium benzoate, and
0,2 grams methylene blue;
- (b) 1,5 litres of technical petrol (special spirit),
1,5 litres of kerosene, and
2 grams of denatonium benzoate.

Hectolitre pure alcohol (hl a.) is alcohol at the temperature of 20 °C.

Slovenia

Per hectolitre of pure ethyl alcohol:

- 1,580 grams isopropyl alcohol, and
- 790 grams tert-butyl alcohol, and
- 0,79 grams denatonium benzoate.

Spain

Per hectolitre of pure alcohol:

- 1 gram denatonium benzoate,
- 2 litres methylethylketone (butanone), and
- 0,2 grams methylene blue (CI basic blue 52015).

Sweden

Per hectolitre of ethyl alcohol:

2 litres methylethylketone, and 3 litres methylisobutylketone

United Kingdom

Base:

- 90 % vol ethanol,
- 9,5 % vol 'wood naphtha'¹, and
- 0,5 vol crude pyridine.

To each 1 000 litres of which is added:

- 3,75 litres of mineral naphtha (petroleum oil) and
- 1,5 ppm of methyl violet.

¹ Wood naphtha is a product which may be synthetic but must produce such properties as to render a mixture of 5 % wood naphtha with 95 % spirits unfit for use as a beverage. This is achieved by producing a relatively complex but stable 'cocktail' of substances which cannot be easily removed from the spirits.

Composition of 'wood naphtha'

There is no prescriptive list of ingredients, but some or all of the following are found in approved synthetic wood naphtha:

- pyridine,
- pyridine bases,
- allyl alcohol,
- crotenaldehyde,
- picolene,
- denatonium benzoate,
- methyl alcohol.