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STATUTORY INSTRUMENTS

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**2013 No. 1195**

**EXCISE**

**The Denatured Alcohol (Amendment) Regulations 2013**

*Made* - - - - 22nd May 2013  
*Laid before Parliament* 23rd May 2013  
*Coming into force* - - 1st July 2013

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 77 of the Alcoholic Liquor Duties Act 1979(1) and section 5 of the Finance Act 1995(2).

**Citation and commencement**

1. These Regulations may be cited as the Denatured Alcohol (Amendment) Regulations 2013 and come into force on 1 July 2013.

**Amendment of the Denatured Alcohol Regulations 2005**

2. The Denatured Alcohol Regulations 2005(3) are amended as follows.

3. After regulation 13(1) insert—

“(1A) But paragraph (1) does not apply where—

(a) the denatured alcohol is received as a free sample; or

(b) (i) the denatured alcohol is for the use of—

(aa) a school, or

(ab) an institution offering further or higher education; and

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- (1) 1979 c. 4; section 77 was amended by the Finance Act 1995 (c. 4), Schedule 2, paragraphs 5 and 6; the power to make regulations under section 77 is conferred on “the Commissioners”; section 4(3) provides that “the Commissioners” has the same meaning as that which it bears in the Customs and Excise Management Act 1979 (c. 2); section 1 of the latter Act (as amended by the Commissioners for Revenue and Customs Act 2005 (c. 11), section 50(6) and Schedule 4, paragraphs 20 and 22(b)), provides that “the Commissioners” means the Commissioners for Her Majesty's Revenue and Customs.
- (2) 1995 c. 4; section 5(4) was amended by S.I. 2009/56, article 3(1), Schedule 1, paragraphs 230, 231(1), (2); the power to make regulations under section 5 is conferred on “the Commissioners”; section 5(8) provides that section 5 is to be construed as one with the Alcoholic Liquor Duties Act 1979; section 4(3) of that Act provides that “the Commissioners” has the same meaning as that which it bears in the Customs and Excise Management Act 1979.
- (3) S.I. 2005/1524, amended by S.I. 2010/593.

(ii) in any calendar year, the amounts received for that use do not exceed 5 litres of industrial denatured alcohol and 5 litres of trade specific denatured alcohol.”.

4. In regulation 14—

- (a) at the beginning, insert “(1)”; and
- (b) at the end, insert—

“2) But paragraph (1) does not apply where the supply is to a person who, in consequence of regulation 13(1A), is not required to be authorised in accordance with these Regulations.”.

5. In the Schedule—

- (a) for paragraph 1 substitute—

“1. Completely denatured alcohol must be made in accordance with the following formulation: with every 100 parts by volume of alcohol mix 3 parts by volume of isopropyl alcohol, 3 parts by volume of methylethylketone and one gramme of denatonium benzoate (of the description mentioned in paragraph 4).”;

- (b) in paragraph 4, for “mentioned in paragraph 3, and in paragraph 6” substitute “mentioned in paragraphs 1, 3 and 6”;
- (c) in paragraph 5, omit “or dyes” in both places where it appears;
- (d) in paragraph 6—
  - (i) omit “crude pyridine, mineral naphtha,”; and
  - (ii) for “denatonium benzoate, and dyes” substitute “and denatonium benzoate”;
- (e) omit paragraph 8;
- (f) omit paragraph 9;
- (g) omit paragraph 10; and
- (h) omit the notes.

*Simon Bowles*  
*Edward Troup*

Two of the Commissioners for Her Majesty’s  
Revenue and Customs

22nd May 2013

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Denatured Alcohol Regulations 2005 ([S.I. 2005 No. 1524](#), “the Regulations”) so as to (a) allow, without written authorisation from the Commissioners for Her Majesty’s Revenue and Customs, the supply of free samples (to anyone) and of small quantities to educational establishments and (b) alter the prescribed formulation for completely denatured alcohol contained in Schedule 1 to the Regulations, and to make such further minor amendments as are necessary as a result of that alteration.

A Tax Information and Impact Note has not been prepared for this Instrument as it contains no substantive changes to tax policy.