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► **B****COMMISSION REGULATION (EC) No 3199/93****of 22 November 1993****on the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of exemption from excise duty**

(OJ L 288, 23.11.1993, p. 12)

Amended by:

		Official Journal		
		No	page	date
► <b><u>M1</u></b>	Commission Regulation (EC) No 2546/95 of 30 October 1995	L 260	45	31.10.1995
► <b><u>M2</u></b>	Commission Regulation (EC) No 2559/98 of 27 November 1998	L 320	27	28.11.1998
► <b><u>M3</u></b>	Commission Regulation (EC) No 2205/2004 of 21 December 2004	L 374	42	22.12.2004
► <b><u>M4</u></b>	Commission Regulation (EC) No 1309/2005 of 10 August 2005	L 208	12	11.8.2005
► <b><u>M5</u></b>	Commission Regulation (EC) No 2023/2005 of 12 December 2005	L 326	8	13.12.2005
► <b><u>M6</u></b>	Commission Regulation (EC) No 67/2008 of 25 January 2008	L 23	13	26.1.2008
► <b><u>M7</u></b>	Commission Regulation (EC) No 849/2008 of 28 August 2008	L 231	11	29.8.2008
► <b><u>M8</u></b>	Commission Implementing Regulation (EU) No 767/2011 of 2 August 2011	L 200	14	3.8.2011
► <b><u>M9</u></b>	Commission Implementing Regulation (EU) No 162/2013 of 21 February 2013	L 49	55	22.2.2013
► <b><u>M10</u></b>	Commission Implementing Regulation (EU) 2016/1867 of 20 October 2016	L 286	32	21.10.2016
► <b><u>M11</u></b>	Commission Implementing Regulation (EU) 2017/1112 of 22 June 2017	L 162	22	23.6.2017
► <b><u>M12</u></b>	Commission Implementing Regulation (EU) 2017/2236 of 5 December 2017	L 320	6	6.12.2017

**▼B**

**COMMISSION REGULATION (EC) No 3199/93**

**of 22 November 1993**

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

*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.

▼ **M12***ANNEX*

List of products with their Chemical Abstracts Service (CAS) registry number authorised for the complete denaturing of alcohol.

Acetone	CAS: 67-64-1
Denatonium benzoate	CAS: 3734-33-6
Ethanol	CAS: 64-17-5
Ethyl tert-butyl ether	CAS: 637-92-3
Fluorescein	CAS: 2321-07-5
Gasoline (including unleaded gasoline)	CAS: 86290-81-5
Isopropyl alcohol	CAS: 67-63-0
Kerosene	CAS: 8008-20-6
Lamp oil	CAS: 64742-47-8 and 64742-48-9
Methanol	CAS: 67-56-1
Methyl ethyl ketone (2-butanone)	CAS: 78-93-3
Methyl isobutyl ketone	CAS: 108-10-1
Methylene blue (52015)	CAS: 61-73-4
Solvent naphtha	CAS: 8030-30-6
Spirits of turpentine	CAS: 8006-64-2
Technical petrol	CAS: 92045-57-3

The term 'absolute ethanol' in this Annex has the same meaning as the term 'absolute alcohol' used by the International Union of Pure and Applied Chemistry.

In all Member States, any dye may be added to the denatured alcohol to give it a characteristic colour, making it immediately identifiable.

**I. The common denaturing procedure for completely denatured alcohol employed in Belgium, Bulgaria, Denmark, Germany, Estonia, Ireland, Greece, Spain, France, Italy, Cyprus, Latvia, Lithuania, Luxembourg, Hungary, Malta, the Netherlands, Austria, Poland, Portugal, Romania, Slovenia, Slovakia, Finland:**

Per hectolitre of absolute ethanol:

- 1,0 litre isopropyl alcohol,
- 1,0 litre methyl ethyl ketone,
- 1,0 gram denatonium benzoate.

**II. An increased concentration of the common denaturing procedure for completely denatured alcohol, employed in the following Member States:**

*Czech Republic and the United Kingdom*

**▼ M12**

Per hectolitre of absolute ethanol:

- 3,0 litres isopropyl alcohol,
- 3,0 litres methyl ethyl ketone,
- 1,0 gram denatonium benzoate.

*Croatia*

Per hectolitre of absolute ethanol:

A minimum of:

- 1,0 litre isopropyl alcohol,
- 1,0 litre methyl ethyl ketone,
- 1,0 gram denatonium benzoate.

*Sweden*

Per hectolitre of absolute ethanol:

- 1,0 litre isopropyl alcohol,
- 2,0 litres methyl ethyl ketone,
- 1,0 gram denatonium benzoate.

**III. Additional denaturing procedures for completely denatured alcohol employed in certain Member States:**

Per hectolitre of absolute ethanol any of the following formulations:

*Czech Republic*

1. 0,4 litre solvent naphtha,  
0,2 litre kerosene,  
0,1 litre technical petrol.
2. 3,0 litres ethyl tert-butyl ether,  
1,0 litre isopropyl alcohol,  
1,0 litre unleaded gasoline,  
10 milligrams fluorescein.

*Greece*

Only low quality alcohol (heads and tails from distillation), with an alcoholic strength of at least 93 % volume and not exceeding 96 % volume can be denatured.

Per hectolitre of hydrated alcohol of 93 % volume, the following substances are added:

- 2,0 litres methanol,
- 1,0 litre spirit of turpentine,
- 0,50 litre lamp oil,
- 0,40 gram methylene blue.

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

*Finland — authorised until 31.12.2018*

Per hectolitre of absolute ethanol any of the following formulations:

1. 2,0 litres methyl ethyl ketone,  
3,0 litres methyl isobutyl ketone.
2. 2,0 litres acetone,  
3,0 litres methyl isobutyl ketone.