

STATUTORY INSTRUMENTS

2005 No. 1524

The Denatured Alcohol Regulations 2005

PART 1

PRELIMINARY

Citation and commencement

1. These Regulations may be cited as the Denatured Alcohol Regulations 2005 and come into force on 1st July 2005.

Modifications etc. (not altering text)

- C1** Regulations, as they had effect immediately before IP completion day, continued (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1559), regs. 1(1), **100(2)(a)**

Interpretation

2. In these Regulations—

“the Act” means the [^{F1}Finance (No. 2) Act 2023];

“alcohol”, except in regulation 10(3), means [^{F2}“alcoholic product”];

[^{F3}“alcoholic product” has the meaning given by section 44 (meaning of “alcoholic product”) of the Act;]

“completely denatured alcohol” has the meaning given in regulation 4;

“formulation” means the recipe or list of substances and liquids, including any proportions, quantities, standards, or other criteria relating to those substances and liquids, that a producer is to use and follow when making the class of denatured alcohol or a batch of it to which the formulation relates;

“industrial denatured alcohol” has the meaning given in regulation 4;

[^{F4}“producer” means a person who holds a licence under section 91 (licence to manufacture and deal wholesale in denatured alcohol) of the Act and who denatures, or intends to denature, alcohol at any premises;]

“trade specific denatured alcohol” has the meaning given in regulation 4.

Textual Amendments

- F1** Words in [reg. 2](#) substituted (31.7.2023) by [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023](#) (S.I. 2023/884), **Sch. para. 9(2)(a)** (with Sch. para. 9(6))

- F2** Words in reg. 2 substituted (31.7.2023) by The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884), **Sch. para. 9(2)(b)** (with Sch. para. 9(6))
- F3** Words in reg. 2 inserted (31.7.2023) by The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884), **Sch. para. 9(2)(c)** (with Sch. para. 9(6))
- F4** Words in reg. 2 substituted (31.7.2023) by The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884), **Sch. para. 9(2)(d)** (with Sch. para. 9(6))

Modifications etc. (not altering text)

- C1** Regulations, as they had effect immediately before IP completion day, continued (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1559), regs. 1(1), **100(2)(a)**

Revocation

3. The Iso-Propyl Alcohol Regulations 1927^{M1} and the Methylated Spirits Regulations 1987^{M2} are revoked.

Modifications etc. (not altering text)

- C1** Regulations, as they had effect immediately before IP completion day, continued (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1559), regs. 1(1), **100(2)(a)**

Marginal Citations

- M1** S.R. & O. 1927/783.
M2 S.I. 1987/2009.

Changes to legislation:

There are currently no known outstanding effects for the The Denatured Alcohol Regulations 2005, PART 1.