Commission Implementing Regulation (EU) 2018/1880 of 30 November 2018 amending Regulation (EC) No 3199/93 on the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of exemption from excise duty

COMMISSION IMPLEMENTING REGULATION (EU) 2018/1880

of 30 November 2018

amending Regulation (EC) No 3199/93 on the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of exemption from excise duty

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

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 beverages[(1)], and in particular Article 27(4) thereof,

Whereas:

(1) 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 those requirements have been duly notified and accepted in accordance with the conditions laid down in paragraphs 3 and 4 of that Article.

(2) Denaturants which are employed in each Member State for the purposes of the complete denaturation of alcohol in accordance with Article 27(1)(a) of Directive 92/83/EEC are described in the Annex to Commission Regulation (EC) No 3199/93[(2)].

(3) On 6 June 2018, the Czech Republic communicated to the Commission the denaturants which it intends to employ for the complete denaturing of alcohol for the purposes of Article 27(1)(a) of that Directive.

(4) The Commission transmitted that communication to the other Member States on 4 July 2018.

(5) No objections have been received by the Commission.

(6) Regulation (EC) No 3199/93 should therefore be amended accordingly.

(7) The measures provided for in this Regulation are in accordance with the opinion of the Committee on Excise Duties,

HAS ADOPTED THIS REGULATION:

Article 1

The Annex to Regulation (EC) No 3199/93 is replaced by the text in the Annex to this Regulation.

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2018/1880. (See end of Document for details)*

Article 2

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

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

Done at Brussels, 30 November 2018.

For the Commission

The President

Jean-Claude JUNCKER

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2018/1880. (See end of Document for details)*

ANNEX

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: 92062-36-7
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, Czech Republic, Denmark, Germany, Estonia, Ireland, Greece, Spain, France, Italy, Cyprus, Latvia, Lithuania, Luxembourg, Hungary, Malta, the Netherlands, Austria, Poland, Portugal, Romania, Slovenia, Slovakia and 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:**
The United Kingdom.

Per hectolitre of absolute ethanol:
— 3,0 litres isopropyl alcohol,
— 3,0 litres methyl ethyl ketone,