Commission Implementing Regulation (EU) 2017/2236 of 5 December 2017 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) 2017/2236

of 5 December 2017

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 8 June 2017, Romania communicated to the Commission, the denaturant which it intends to employ for the complete denaturing of alcohol, with effect from 1 September 2017, for the purposes of Article 27(1)(a) of that Directive.

(4) The Commission transmitted that communication to the other Member States on 14 June 2017.

(5) On 5 July 2017, Bulgaria communicated to the Commission the denaturant which it intends to employ for the complete denaturing of alcohol, with effect from 1 August 2017, for the purposes of Article 27(1)(a) of that Directive.

(6) The Commission transmitted that communication to the other Member States on 7 July 2017.

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

(8) For reasons of legal certainty this Regulation should enter into force as a matter of urgency.

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

(10) 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.

Article 2

This Regulation shall enter into force on the 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, 5 December 2017.

For the Commission

The President

Jean-Claude JUNCKER

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2017/2236. (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: 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

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