Commission Implementing Regulation (EU) 2017/1112 of 22 June 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) 2017/1112

of 22 June 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 denaturing of alcohol as referred to in Article 27(1)(a) of Directive 92/83/EEC are described in the Annex to Commission Regulation (EC) No 3199/93[(2)].

(3) Commission Implementing Regulation (EU) 2016/1867[(3)] amended Regulation (EC) No 3199/93 by introducing a single common procedure for the complete denaturing of alcohol. That common procedure involved the use, per hectolitre of absolute ethanol, of one litre of isopropyl alcohol (IPA), one litre of methyl ethyl ketone (MEK) and one gram of denatonium benzoate. It was also intended to replace all of the various national denaturing procedures, in order to prevent evasion, avoidance and abuse.

(4) The procedure followed in adopting Implementing Regulation (EU) 2016/1867 was not in accordance with Article 27(3) and (4) of Directive 92/83/EEC. This Implementing Regulation should therefore be repealed.

(5) On or before 15 March 2017 certain Member States communicated to the Commission the denaturants for the complete denaturing of alcohol which they intend to employ for the purposes of Article 27(1)(a) from 1 August 2017.

(6) The Commission transmitted the communications received to the other Member States at the latest on 15 March 2017.

(7) One Member State raised an objection as referred to in Article 27(4) of Directive 92/83/EEC on the ground that the procedure for the complete denaturing of alcohol containing

one litre of isopropyl alcohol (IPA), one litre of methyl ethyl ketone (MEK) and one gram of denatonium benzoate per hectolitre of absolute ethanol is open to misuse and therefore does not fulfil the requirements of Article 27(1) of Directive 92/83/EEC with regard to preventing any evasion, avoidance or abuse.

(8) In respect of Member States that did not communicate their intention to use new denaturants, the procedures already contained in the Annex to Regulation (EC) No 3199/93 before it was amended by Implementing Regulation (EU) 2016/1867 should continue to apply.

(9) Procedures which are no longer included in the Annex to Regulation (EC) No 3199/93 may be used in a Member State in which they are authorised, for the production of denatured alcohol to be used in the manufacture of any product not for human consumption, pursuant to Article 27(1)(b) of Directive 92/83/EEC.

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

(11) In order to avoid any doubt about the applicable provisions in these specific circumstances, Implementing Regulation (EU) 2016/1867 should be explicitly repealed.

(12) For reasons of legal certainty this Regulation should apply from the same date as Implementing Regulation (EU) 2016/1867 and should therefore enter into force as a matter of urgency.

(13) 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

Implementing Regulation (EU) 2016/1867 is repealed.

Article 3

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

Article 1 shall apply from 1 August 2017.

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

Done at Brussels, 22 June 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) 2017/1112. (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
C.I. reactive red 24	CAS: 70210-20-7
Crystal violet (C.I. No 42555)	CAS: 548-62-9
Denatonium benzoate	CAS: 3734-33-6
Ethanol	CAS:64-17-5
Fluorescein	CAS: 2321-07-5
Fusel oil	CAS: 8013-75-0
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
Methyl isopropyl ketone	CAS: 563-80-4
Methyl violet	CAS: 8004-87-3
Methylene blue (52015)	CAS: 61-73-4
Solvent naphtha	CAS: 8030-30-6
Spirits of turpentine	CAS: 8006-64-2
Naphtha (petroleum)	CAS: 92045-57-3
Tert-butyl alcohol	CAS: 75-65-0
Thiophene	CAS: 110-02-1
Thymol blue	CAS: 76-61-9

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 these 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, Denmark, Germany, Estonia, Ireland, Greece, Spain, France, Italy, Cyprus, Latvia, Lithuania, Luxembourg, Hungary, Malta, the Netherlands, Austria, Poland, Portugal, Slovenia, Slovakia, Finland:**

Per hectolitre of absolute ethanol: