Commission Implementing Regulation (EU) No 767/2011 of 2 August 2011 amending the Annex to 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, as regards the entries concerning the Czech Republic and Latvia

COMMISSION IMPLEMENTING REGULATION (EU) No 767/2011

of 2 August 2011

amending the Annex to 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, as regards the entries concerning the Czech Republic and Latvia

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

(2) Commission Regulation (EC) No 3199/93[(2)] provides that 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 to be described in the Annex to that Regulation.

(3) On 13 May 2010 the Czech Republic communicated some changes to its denaturing processes authorised by Regulation (EC) No 3199/93.

(4) The Commission transmitted the communication of the Czech Republic to the other Member States on 18 June 2010.

(5) Objections have been received to the requirements notified by the Czech Republic. Therefore, the procedure referred to in Article 27(4) of Directive 92/83/EEC has been duly followed. Following discussion in the Committee on Excise Duties, the Czech Republic revised its original proposal so that the proposed requirements should not give rise to evasion, avoidance or abuse.

(6) In accordance with Article 27(5) of Directive 92/83/EEC, Poland notified the Commission on 26 May 2010 that it had detected abuse of completely denatured alcohol, exempted from excise duty pursuant to Article 27(1)(a) of Directive 92/83/EEC, and denatured according to the method of Latvia authorised by Regulation (EC)

No 3199/93, which is a mixture of a minimum amount of 3 litres of isopropyl alcohol and 2 grams of denatonium benzoate per 100 litres of spirit.

(7) The Commission transmitted the communication of Poland to the other Member States on 25 June 2010.

(8) Subsequent responses to the communication and discussion in the Committee on Excise Duties indicated that the majority of Member States were in agreement with the position of Poland. In response to the concerns raised by Poland, Latvia communicated to the Commission the agreement to amend its method of denaturing as provided for in Regulation (EC) No 3199/93.

(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 amended as set out in the Annex to this Regulation.

Article 2

This Regulation shall enter into force on the third day following 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, 2 August 2011.

For the Commission

The President

José Manuel BARROSO