Commission Regulation (EC) No 849/2008 of 28 August 2008 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 REGULATION (EC) No 849/2008

of 28 August 2008

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 COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

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) 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.

(2) 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.

(3) On 11 September 2007 Greece communicated some changes to its denaturing processes authorised by Regulation (EC) No 3199/93.

(4) The Commission transmitted that communication to the other Member States on 27 September 2007.

(5) As neither the Commission nor any Member State has requested that the matter be raised in the Council within the time limit prescribed, the Council is deemed, pursuant to Article 27(4) of Directive 92/83/EEC, to have authorised, with effect from 27 November 2007, the changes to the denaturing processes notified by Greece.

(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 entry concerning Greece in the Annex to Regulation (EC) No 3199/93 is replaced by the following:
Greece

Low quality ethyl alcohol (heads and tails from distillation), with an alcoholic strength of at least 93 % vol and not exceeding 96 % vol, to which the following substances are added per hectolitre of hydrated alcohol of 93 % vol:

— Methanol: 2 litres,
— Spirit of turpentine: 1 litre,
— Lamp Oil: 0,50 litre,
— Methylene blue: 0,40 grams.

At a temperature of 20 °C, the end product should reach, in its unaltered state, 93 % vol..

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, 28 August 2008.

For the Commission

László KOVÁCS

Member of the Commission