Commission Regulation (EC) No 2023/2005 of 12 December 2005 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 2023/2005

of 12 December 2005

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 of 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) Latvia has communicated some changes to denaturing process number 2 authorised by Regulation (EC) No 3199/93.

(4) The Commission transmitted the said communication to the other Member States on 25 March 2005.

(5) No objections have been received to the requirements notified.

(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 paragraph concerning Latvia in the Annex to Regulation (EC) No 3199/93 is hereby replaced by the following:
Latvia

Changes to legislation: *There are currently no known outstanding effects for the Commission Regulation (EC) No 2023/2005. (See end of Document for details)*

Minimum amount per 100 litres of spirit:

1. mix of following substances:
   - isopropyl alcohol 9 litres,
   - acetone 1 litre,
   - methylene blue or thymol blue or crystallic violet 0,4 grams;

2. mix of following substances:
   - methylethylketone 2 litres,
   - methylisobutylketone 3 litres;

3. mix of following substances:
   - acetone or isopropyl alcohol 3 litres,
   - denatonium benzoate 2 grams;

4. ethylacetate 10 litres.

Minimum amount per 100 litres of dehydrated ethyl alcohol (containing maximum 0,5 % of water):

1. benzine or petroleum minimum 5 litres and maximum 7 litres.

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, 12 December 2005.

For the Commission

László KOVÁCS

Member of the Commission