# Commission Regulation (EC) No 1309/2005 of 10 August 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 1309/2005

## of 10 August 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) The 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) Cyprus, the Czech Republic, Estonia, Hungary, Latvia, Lithuania, Malta, Poland, Slovakia and Slovenia have communicated the denaturants which they intend to employ.

(4) The Commission transmitted the said communications to the other Member States on 1 May 2004.

(5) 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 Annex to Regulation (EC) No 3199/93 is amended as set out in the Annex to this Regulation.

**Changes to legislation:** *There are currently no known outstanding effects for the Commission Regulation (EC) No 1309/2005. (See end of Document for details)*

*Article 2*

This Regulation shall enter into force on the third 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, 10 August 2005.

*For the Commission*

László KOVÁCS

*Member of the Commission*

***Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EC) No 1309/2005. (See end of Document for details)*

ANNEX

The following paragraphs are added to the Annex to Regulation (EC) No 3199/93:

Cyprus

For every 100 litres of ethyl alcohol:

5 litres denaturing methanol,

0,5 litre mineral naptha (known as kerosene oil),

2 cc (cubic centimetres) methylene blue (methyl violate).

"Denaturing methanol" means either:

(a) pure methyl alcohol to which has been added not less than 1 % by volume of pyridine,

or

(b) wood naptha to which has been added not less than 0,25 % by volume of pyridine.

Czech Republic

Per hectolitre of pure alcohol:

1. — 1 gram denatonium benzoate,
— 0,2 litres thiophene,
— 1 litre methylethylketone (butanone), and
— 0,2 grams methylene blue (CI basic blue 52015);

2. — 0,4 litres solvent naphta,
— 0,2 litres kerosine, and
— 0,1 litres technical petrol.

Estonia

Per hectolitre of ethyl alcohol:

1. 2 litres methylethylketone and 3 litres methylisobutylketone;

2. 2 litres acetone and 3 litres methylisobutylketone;

3. 3 litres acetone and 2 grams of denatonium benzoate.

Hungary

Alcoholic products qualify as denatured alcohol (produced by denaturing), if it contains, by reference to its pure ethyl alcohol quantity, at least:

(a) 2 % by weight of methyl-ethyl-ketone, 3 % by weight of methyl-isobuthyl-ketone and 0,001 % by weight of denatonium benzoate;

or

(b) 1 % by weight of methyl-ethyl-ketone and 0,001 % by weight of denatonium-benzoate;

or

(c) 2 % by weight of isopropyl-alcohol, 1 % by weight of t-butyl alcohol, and 0,001 % by weight of denatonium-benzoate;

and its alcoholic strength by volume is not less than 92 % vol.