Commission Regulation (EC) No 67/2008 of 25 January 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 67/2008

of 25 January 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) Bulgaria and Romania have communicated the denaturants which they intend to employ.

(4) The Commission transmitted the said communications to the other Member States on 1 January 2007, in the case of Bulgaria, and on 9 January 2007, in the case of Romania.

(5) Objections have been received concerning the requirements notified. Therefore, the procedure referred to in Article 27(4) of Directive 92/83/EEC has been duly followed and the requirements communicated by Bulgaria and Romania should be included in the Annex to Regulation (EC) No 3199/93.

(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:

Changes to legislation: *There are currently no known outstanding effects for the Commission Regulation (EC) No 67/2008. (See end of Document for details)*

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, 25 January 2008.

For the Commission

László KOVÁCS

Member of the Commission