

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.

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

⁽¹⁾ OJ L 316, 31.10.1992, p. 21. Directive as amended by the 2003 Act of Accession.

⁽²⁾ OJ L 288, 23.11.1993, p. 12. Regulation as last amended by Regulation (EC) No 2205/2004 (OJ L 374, 22.12.2004, p. 42).

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 naphtha (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 naphtha 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 naphtha,
 - 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-isobutyl-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.

Only chemicals can qualify as denaturing chemicals if their quality is certified with analysis certificates.

Latvia

Minimum amount per 100 litres of spirit:

1. mix of following substances:
 - isopropyl 9 litres,
 - acetone 1 litre,
 - methylene blue or thymol blue or crystallic violet 0,4 grams;
2. benzine or petroleum minimum 5 litres and maximum 7 litres;
3. mix of following substances:
 - methylethylketone 2 litres,
 - methylisobutylketone 3 litres;
4. mix of following substances:
 - acetone or isopropyl 3 litres,
 - denatonium benzoate 2 grams;
5. ethyl-acetate 10 litres.

Lithuania

Kind (sort) of ethyl alcohol	Denaturants	Amount of the denaturants, per hectolitre pure alcohol
Ethyl alcohol or aldehyde fraction of ethyl alcohol, or distilled aldehyde fraction of ethyl alcohol	Acetone and denatonium benzoate	3 litres 2 grams

Malta

Mineralised methylated spirits

Base:

- 90 % vol. ethanol,
- 9,5 % vol. wood naphtha, and
- 0,5 % vol. crude pyridine.

To each 1 000 litres of which is added:

- 3,75 litres of mineral naphtha (petroleum oil), and
- 1,50 ppm of methyl violet.

Poland

Per hectolitre pure alcohol:

1. 0,75 litre methylethylketone, consisting of:
 - 95 to 96 % by weight of methylethylketone,
 - 2,5 to 3 % by weight of methylisopropylketone,

- 1,5 to 2 % by weight of ethylisoamylketone (5-methyl-3-heptanone),
together with 0,25 litres of pyridine bases;
- 2. one litre methylethylketone, consisting of:
 - 95 to 96 % by weight of methylethylketone,
 - 2,5 to 3 % by weight of methylisopropylketone,
 - 1,5 to 2 % by weight of ethylisoamylketone (5-methyl-3-heptanone),
together with 1 gram denatonium benzoate.

Slovakia

Per one hectolitre pure alcohol (1 hl a.) add:

- (a) 2 litres of methylethylketone,
3 litres of methylisobutylketone,
1 gram of denatonium benzoate, and
0,2 grams methylene blue;
- (b) 1,5 litres of technical petrol (special spirit),
1,5 litres of kerosene, and
2 grams of denatonium benzoate.

Hectolitre pure alcohol (hl a.) is alcohol at the temperature of 20 °C.

Slovenia

Per hectolitre of pure ethyl alcohol:

- 1 580 grams isopropyl alcohol, and
 - 790 grams tert-butyl alcohol, and
 - 0,79 grams denatonium benzoate.'
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