

## COMMISSION REGULATION (EC) No 2546/95

of 30 October 1995

amending Commission 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 harmonization of the structures of excise duties on alcohol and alcoholic beverages <sup>(1)</sup>, and in particular Article 27 (4) thereof,

Having regard to Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for products subject to excise duty and on the holding movement and monitoring of such products <sup>(2)</sup>, as last amended by Directive 94/74/EC <sup>(3)</sup>, and in particular Article 24 thereof,

Having regard to Commission Regulation (EC) No 3199/93 <sup>(4)</sup> on the mutual recognition of procedures for the complete denaturing of alcohol for the purpose of exemption from excise duty,

Having regard to the opinion of the Committee on Excise Duties,

Whereas under Article 27 (1) (a) of Council 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;

Whereas Portugal, Finland, Austria and Sweden have communicated the denaturants which they intend to employ;

Whereas Italy has communicated an amendment to the denaturant authorized by Commission Regulation (EC) No 3199/93,

HAS ADOPTED THIS REGULATION:

*Article 1*

Commission Regulation (EC) No 3199/93 is hereby amended as follows:

(a) The following paragraphs shall be added to the Annex:

'Portugal:

Impure ethyl alcohol containing per hectolitre a minimum of 5 litres of methanol and higher alcohols,

of an alcoholic strength by volume of not less than 90 % and not more than 96 %, to which is added per hectolitre:

- 2 litres of essence of turpentine or petroleum, and
- 2 grams of malachite green or methylene blue.

Finland:

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.

Austria:

1. Per hectolitre of ethyl alcohol: 0,5 kilogram of fusel oil (by-product of alcohol rectification), 0,05 kilogram of gas oil from CN code 2710 and 1 kilogram of methylethylketone; or
2. per hectolitre of ethyl alcohol in the form of feints as a by-product of the rectification of agricultural alcohol:
  - 1 kilogram of fusel oil (by-product of alcohol rectification),
  - 0,01 kilogram of gas oil from CN code 2710 and
  - 0,2 kilogram of methylethylketone.

Sweden:

Per hectolitre of ethyl alcohol:

1. 2 litres methylethylketone, and 3 litres methylisobutylketone'

(b) The paragraph containing Italy's denaturant shall be amended to read as follows:

'Italy:

Per hectolitre of ethyl alcohol of an alcoholic strength of at least 90 % vol., add:

- 125 grams of tiófene,
- 0,8 grams of denatonium benzoate,
- 0,4 grams of CI acid red 51 (red colorant),
- 2 litres of methylethylketone.'

*Article 2*

This Regulation shall enter into force on the day of its publication in the *Official Journal of the European Communities*.

<sup>(1)</sup> OJ No L 316, 31. 10. 1992, p. 21.

<sup>(2)</sup> OJ No L 76, 23. 3. 1992, p. 1.

<sup>(3)</sup> OJ No L 365, 31. 12. 1994, p. 46.

<sup>(4)</sup> OJ No L 288, 23. 11. 1993, p. 12.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 30 October 1995.

*For the Commission*  
Mario MONTI  
*Member of the Commission*

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