COMMISSION REGULATION (EC) No 2205/2004

of 21 December 2004

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,

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

Whereas:

(1) 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.

(2) Italy has communicated some changes to the denaturing processes authorised by Commission Regulation (EC) No 3199/93 [2].

(3) The Commission transmitted the said communication to the other Member States on 26 November 2003.

(4) Neither the Commission nor any Member State having requested that the matter be raised in the Council within the time limit prescribed, the Council is deemed, pursuant to Article 27(4) of Directive 92/83/EEC, to have authorised, with effect from 26 January 2004, the changes to the denaturing processes notified by Italy.

(5) Regulation (EC) No 3199/93 should, therefore, be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

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

'Italy

The ethyl alcohol to be denatured must have a ethyl alcohol content of at least 83 % by volume and a strength measured on the EC alcoholmeter of at least 90 % by volume. Per anhydrous hectolitre, add:

(a) 125 grams of thiophene,

(b) 0,8 grams of denatonium benzoate,

(c) 3 grams of CI reactive red 24 (red colorant), solution at 25 % w/w,

(d) 2 litres of methyl ethyl ketone.

In order to ensure the complete solubility of all the components, the denaturant mixture must be prepared in ethyl alcohol below 96 % by volume measured on the EC alcoholmeter.

Denaturation is achieved by the substances listed at points (a), (b) and (d). Thiophene and denatonium benzoate alter the organoleptic characteristics of the product, making ingestion impossible, while methyl ethyl ketone, with a boiling point (79,6 °C) close to that of ethyl alcohol (78,9 °C), is difficult to eliminate except by non-economic techniques. This facilitates checks by the financial authorities to identify possible misuse.

The purpose of CI reactive red 24 is to give the product a characteristic red colour, which makes the purpose of the product immediately identifiable.'

[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 2559/98 (OJ L 320, 28.11.98, p. 27).

Article 2

This Regulation shall enter into force on the day 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, 21 December 2004.

For the Commission
László KOVÁCS
Member of the Commission