

Excise denaturing

The concept of **complete denaturing** under the excise legislation has a different purpose.

Article 27 of Council Directive 92/83/EEC provides an exemption from alcohol excise duty for alcohol that has been completely denatured in accordance with the applicable requirements.

Commission Regulation (EC) No 3199/93 concerns the mutual recognition of procedures for the **complete denaturing of alcohol for the purposes of exemption from excise duty**. It establishes the denaturing procedures and substances notified by the Member States.

The purpose of the excise denaturing requirement is therefore not primarily to determine the customs identity or classification of the resulting product. Rather, it establishes whether the alcohol has been **legally completely denatured** such that it qualifies for the applicable excise exemption. The prescribed denaturing procedure is intended to make the alcohol unsuitable for human consumption and to prevent the denaturing from being readily reversed for the purpose of recovering alcohol suitable for consumption.
