

Practical guidance for blending operations

For an ethanol/gasoline blending operation, the two assessments should therefore be performed separately.

Customs assessment:

Determine the composition of the product after blending and apply the relevant CN classification rules. Where the mixture meets the conditions of Additional Note 12 to Chapter 22, gasoline may constitute the denaturant for classification under CN 2207 20.

Excise assessment:

Separately determine whether the alcohol has undergone a denaturing procedure recognised under the excise legislation and whether the conditions for the excise exemption are met.

Consequently, the fact that a mixture is considered **denatured ethanol for customs purposes does not, by itself, establish that it is completely denatured alcohol for excise purposes**. Conversely, compliance with an excise denaturing procedure should not be used as the sole basis for determining the customs classification.

Blend	Customs treatment
100% ethanol	Ethanol; potentially 2207 10/20 depending on denaturation
70% ethanol + 30% gasoline	2207 20 00 - denatured ethyl alcohol
50% ethanol + 50% gasoline	Still within 2207 20 00
40% ethanol + 60% gasoline	No longer covered by the specific 2207 mixture rule
E10: ~10% ethanol + 90% gasoline	Normally a 2710 motor-spirit/gasoline product , not an ethanol product
E5: ~5% ethanol + 95% gasoline	2710 motor-spirit/gasoline product

The basis is **Additional Note 12 to Chapter 22 of the CN**, introduced by Commission Implementing Regulation (EU) No 626/2014. The wording is quite specific:

“Subheading 2207 20 covers mixtures of ethyl alcohol used as raw material to produce fuels for motor vehicles of an alcoholic strength by volume of **50% or**

higher and denatured with one or more of [the listed substances].”

Automotive petrol conforming to EN 228 is expressly one of those substances.

Where an ethanol/gasoline mixture is intended for use as a raw material for motor fuel and gasoline is used as the denaturant, Additional Note 12 to Chapter 22 provides for classification under CN 2207 20 where the mixture has an alcoholic strength of 50% vol or higher. A mixture below 50% vol falls outside this specific provision. This does not, by itself, determine the alternative classification; the resulting product must then be assessed under the other applicable CN provisions.

The relevant legal sources are:

- Commission Implementing Regulation (EU) No 626/2014 – customs classification and Additional Note 12 to Chapter 22.
 - Commission Implementing Regulation (EU) 2017/2157 – classification of 70% ethanol/30% gasoline under CN 2207 20 00.
 - Council Directive 92/83/EEC, Article 27 – excise exemption for completely denatured alcohol.
 - Commission Regulation (EC) No 3199/93 – recognised procedures for complete denaturing of alcohol for excise purposes.
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