



Australian Government

Australian Taxation Office

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## Legislative Instrument

### Excise (Denatured spirits) Determination 2016 (No. 3)

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I, Deborah Jenkins, Acting Deputy Commissioner of Taxation, make this determination under the following provision:

- Subsection 77FG(1) of the *Excise Act 1901* (Excise Act).

Deborah Jenkins  
Acting Deputy Commissioner of Taxation

Dated: 13 September 2016

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#### 1. Name of instrument

This determination may be cited as the *Excise (Denatured spirits) Determination 2016 (No. 3)*.

#### 2. Legislative Instrument

This determination is a legislative instrument for the purposes of the *Legislation Act 2003* (Legislation Act).

#### 3. Commencement

This determination commences on the day after it is registered. On commencement it replaces and repeals *Excise (Denatured spirits) Determination 2006 (No. 2)* (which expires on 1 October 2016).

#### 4. Application

This determination applies to spirit delivered for home consumption on or after the date of commencement.

It applies to applications received on or after the date of commencement.

#### 5. Revoking of previous instrument

*Excise (Denatured spirits) Determination 2006 (No. 2)* is revoked on commencement of this determination.

The new instrument is a restatement of the previous determination which is scheduled to be repealed on 1 October 2016 under the sunset provisions as prescribed in Part 4 of Chapter 3 of the Legislation Act.

## 6. Determination

Section 77FG of the Excise Act allows the CEO to determine a formula for denaturing spirit for the purposes of subitem 3.8 of the Excise Tariff.

Spirit denatured to the formula may be delivered into home consumption under subitem 3.8 at a free rate of duty and pass out of the CEO's control.

## 7. The Formula

The formula for denaturing spirit is:

*Spirit **plus** at least one denaturant listed in the Schedule at or above the minimum concentration specified.*

The minimum concentration specified in the Schedule is the minimum concentration for adding to 100% pure ethanol. If the spirit is less than 100% ethanol, the minimum concentration is to be adjusted accordingly.

**Example:** spirit consisting of 80% ethanol may be denatured according to the formula by the addition of 0.80% v/v n-propanol.

This determination allows licensed entities to supply ethyl alcohol that is denatured to this formula at a free rate of duty.

## 8. Definitions

**In this determination:**

**CAS registry number** refers to the unique number allocated to the chemical substance in the registry of the Chemical Abstracts Service, a division of the American Chemical Society.

**CEO** means the Commissioner of Taxation (see subsection 4(1) of the Excise Act).

**Excise tariff** means the Schedule to the *Excise Tariff Act 1921*.

**ppm** means parts per million.

**v/v** means volume to volume.

**w/w** means weight to weight.

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## SCHEDULE

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Item	Denaturant	CAS registry number	Minimum concentration for 100% ethanol
1	acetaldehyde	75-07-0	1.0% v/v
2	n-propanol	71-23-8	1.0% v/v
3	n-propyl acetate	109-60-4	1.0% v/v
4	acetone	67-64-1	2.0% v/v
5	denatonium benzoate	3734-33-6	5 ppm
6	ethyl acetate	141-78-6	1.0% v/v
7	propylene glycol mono-methyl ether	107-98-2	1.0% v/v
8	sodium nitrite	7632-00-0	0.25% v/v
9	methyl ethyl ketone	78-93-3	0.5% v/v
10	methoxy propyl acetate	108-65-6	0.5% v/v
11	methanol	67-56-1	5.0% v/v
12	isopropanol	67-63-0	5.0% v/v
13	tertiary butyl alcohol	75-65-0	0.25% v/v
14	methyl isobutyl ketone	108-10-1	0.25% v/v
15	n-hexane	110-54-3	1.0% v/v
16	ethyl ether	60-29-7	1.0% v/v
17	propylene glycol	57-55-6	20.0% v/v
18	sodium hydroxide	1310-73-2	0.25% w/w
19	sodium molybdate	7631-95-0	0.25% w/w
20	sodium tolytriazole	64665-57-2	0.25% w/w