



Excise (Denatured Spirits) Determination 2026

I, Will Day, Deputy Commissioner of Taxation, make the following determination.

Dated 10 August 2026

Will Day
Deputy Commissioner of Taxation

Contents

1 Name	1
2 Commencement.....	1
3 Authority	1
4 Definitions	1
5 Schedules.....	1
6 Formula for denaturing spirits.....	2
7 Table.....	2
Schedule 1—Repeals	3
<i>Excise (Denatured spirits) Determination 2016 (No. 3)</i>	3

1 Name

This instrument is the *Excise (Denatured Spirits) Determination 2026*.

2 Commencement

This instrument commences on the day after it is registered on the Federal Register of Legislation.

3 Authority

This instrument is made under subsection 77FG(1) of the *Excise Act 1901*.

4 Definitions

In this instrument:

Act means the *Excise Act 1901*.

CAS registry number means the unique number that is allocated to a chemical substance in the Chemical Registry System of the Chemical Abstracts Service, which is a division of the American Chemical Society.

covered denaturant means a chemical substance used for the denaturing of spirits that is listed in column 1 of an item in the table in section 7 with the CAS registry number listed in column 2 of that item.

ethanol concentration, in relation to a spirit being denatured, means the proportion of ethanol in the spirit expressed as a decimal value.

minimum concentration, in relation to a covered denaturant listed in column 1 of an item in the table in section 7, means the concentration of the covered denaturant listed in column 3 of that item for 100% ethanol.

ppm means parts per million.

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

v/v means volume per volume, which is a measure of the concentration of a substance in a solution using volume-based measurement.

w/w means weight per weight, which is a measure of the concentration of a substance in a mixture or solution using weight-based measurement.

5 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

6 Formula for denaturing spirits

- (1) For the purposes of subitem 3.8 of the Tariff Schedule, a spirit will be denatured if it contains a covered denaturant at a concentration that equals or exceeds the specified concentration calculated under subsection (2).
- (2) The specified concentration of the covered denaturant is calculated using the following formula:

$$\text{specified concentration} = \text{minimum concentration} \times \text{ethanol concentration}$$

Note: It does not matter whether the spirit also contains other substances, including other covered denaturants

7 Table

For the purposes of this instrument, the following table sets out the covered denaturants (in column 1), the corresponding CAS registry numbers (in column 2) and the minimum concentration of the covered denaturants (in column 3).

Item	Column 1 – Covered denaturant	Column 2 – CAS registry number	Column 3 – Minimum concentration
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

Schedule 1—Repeals

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

1 The whole of the instrument

Repeal the instrument