

EXC 2006/18 -



Excise (Denatured spirits) Determination 2006 (No. 2)

Excise Act 1901

Formulas for denatured spirits for the purposes of subitem 3.8 of the Excise tariff

Under subsection 77FG(1) of the *Excise Act 1901* (Excise Act), I make the following determination:

Citation

1. This determination may be cited as the *Excise (Denatured spirits) Determination 2006 (No. 2)*.

Legislative instrument

2. The determination is a legislative instrument for the purposes of the *Legislative Instruments Act 2003*.

Commencement

3. The determination commences on the day after registration.¹

Revocation of previous instrument

4. *Excise (Denatured spirits) Determination 2006 (No. 1)* (the original instrument) is revoked on the commencement of this determination.

Application

5. The determination applies to denatured spirits delivered for home consumption after commencement.

Object

6. Under section 77FG of the Excise Act, the CEO may determine a formula for the denaturing of spirits for the purposes of subitem 3.8 of the Excise tariff.
7. Denatured spirits are delivered into home consumption under subitem 3.8 at the free rate of duty and pass out of the CEO's control.
8. *Excise (Denatured spirits) Determination 2006 (No. 2)* replaces the original instrument so as to correct an error at item 8 of the Schedule ('sodium nitrate' should have read 'sodium nitrite'). Other than providing this correction, the determination has the same effect as the original instrument.

Interpretation

9. In this determination:

¹ Subsection 12(1) of the *Legislative Instruments Act 2003*

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.

Formula for denatured spirits

10. The formula is:

*Spirit **plus** one denaturant listed in the Schedule at or above the concentration specified **with or without** any other substance or substances*

11. For the purposes of the formula, the minimum concentration specified in the Schedule is the minimum concentration for spirit that consists of 100% 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.

Dated this 21st day of August 2006

Signed

Neil Olesen

Deputy Commissioner and Delegate of the Commissioner of Taxation



Schedule

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