Text consolidated by Valsts valodas centrs (State Language Centre) with amending regulations of:

23 March 2010 [shall come into force on 1 April 2010];

22 November 2011 [shall come into force on 1 January 2012];

14 November 2017 [shall come into force on 20 November 2017];

27 November 2018 [shall come into force on 30 November 2018];

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21 June 2022 [shall come into force on 1 July 2022].

If a whole or part of a paragraph has been amended, the date of the amending regulation appears in square brackets at the end of the paragraph. If a whole paragraph or sub-paragraph has been deleted, the date of the deletion appears in square brackets beside the deleted paragraph or sub-paragraph.

Republic of Latvia

Cabinet

Regulation No. 211

Adopted 3 March 2009

**Procedures for the Denaturation of Alcohol and the Circulation of Denatured Alcohol**

*Issued pursuant to*

*Section 16, Paragraphs two and 2.1 of the law On Excise Duties*

[*21 June 2022*]

**I. General Provisions**

1. The Regulation prescribes:

1.1. the procedures for the denaturation of alcohol and the circulation of denatured alcohol;

1.2. the requirements and procedures by which the State Revenue Service issues, re-registers, and cancels the permit for the purchase of denatured alcohol;

1.3. the conditions and procedures for the use of denatured alcohol;

1.4. the alcohol denaturing substances and the conditions for cases where alcohol is deemed denatured alcohol;

1.5. the information to be included in a permit for the purchase of denatured alcohol, the conditions for entry into effect of a permit for the purchase of denatured alcohol and the validity period thereof;

1.6. the requirements for users of denatured alcohol which are to be complied with for the application of the duty exemption.

[*21 June 2022*]

1.1Alcohol which has been denatured with the following shall be considered to be denatured alcohol:

1.11. the denaturing substances referred to in Section I of Annex to Commission Regulation (EC) No 3199/93 of 22 November 1993 on the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of exemption from excise duty (hereinafter – Commission Regulation No 3199/93) in the specified volume;

1.12. the denaturing substances referred to in Section II or III of Annex to Commission Regulation No 3199/93 in the specified volume in the specific European Union Member States;

1.13. the denaturing substances referred to in Annex 1.1to this Regulation in the specified volume.

[*14 November 2017*]

2. In the territory of the Republic of Latvia, the denatured alcohol shall be allowed to be used by a user of the denatured alcohol, except for a natural person who is not a merchant (hereinafter – the user) who has received a permit from the State Revenue Service for the acquisition of denatured alcohol (hereinafter – the user’s permit) in accordance with this Regulation and uses the denatured alcohol for the production of non-food products – refills, adds, or incorporates the denatured alcohol into non-food products – or uses it for technical purposes (except for the use of the denatured alcohol as fuel or heating fuel) according to the purpose specified in the user’s permit.

[*14 November 2017*]

3. In the territory of the Republic of Latvia, denaturation of alcohol shall only be permitted in a tax warehouse (hereinafter – the warehouse) for a merchant who has received a special permit (licence) issued by the State Revenue Service for the operation of an approved warehousekeeper (hereinafter – the warehousekeeper) indicating the specified type of activity – denaturing of alcohol.

[*23 March 2010; 22 November 2011*]

4. The following persons shall be permitted to import the denatured alcohol which is denatured with the substances referred to in Section I of Annex to Commission Regulation No 3199/93 in the specified amount into the territory of the Republic of Latvia from a European Union Member State or from a country which is not a European Union Member State by applying a customs procedure – release into free circulation:

4.1. the warehousekeeper to whom a special permit (licence) specifying the type of excise goods – denatured alcohol – has been issued;

4.2. the user who has received the user’s permit.

[*25 February 2021*]

5. The denatured alcohol shall be allowed to be imported into the territory of the Republic of Latvia if a test report (or a translation thereof into the official language if the relevant document has been issued in another European Union Member State) is present, issued by an institution which has been accredited in the national accreditation institution in accordance with the laws and regulations governing the assessment, accreditation, and supervision of conformity assessment bodies (hereinafter – the notified authority) or the competent authority of a European Union Member State, indicating conformity of the denatured alcohol with the denaturing substances referred to in Commission Regulation No 3199/93 or Annex 1.1 to this Regulation, the name and percentage of the relevant substances in the product, and also the volume of the declared denatured alcohol in litres, and the volume of the absolute ethanol in litres (hereinafter – the test report).

[*23 March 2010; 14 November 2017; 27 November 2018*]

6. In order to move the denatured alcohol which has been denatured with the denaturing substances referred to in Section I of Annex to Commission Regulation No 3199/93 in the specified volume, the following documents shall be drawn up:

6.1. the documents specified in Commission Regulation (EEC) No 3649/92 of 17 December 1992 on a simplified accompanying document for the intra-Community movement of products subject to excise duty which have been released for consumption in the Member State of dispatch (hereinafter – Commission Regulation No 3649/92) if the denatured alcohol:

6.1.1. is imported from a country other than a European Union Member State;

6.1.2. is imported from a European Union Member State;

6.1.3. is exported to a European Union Member State specified in Section I of Annex to Commission Regulation No 3199/93 or exported to a country other than a European Union Member State;

6.1.4. is moved between warehouses in the Republic of Latvia;

6.2. the delivery document in accordance with the laws and regulations governing the keeping of accounts and circulation of excise goods if the denatured alcohol is delivered from a warehouse in the Republic of Latvia to a user in the Republic of Latvia.

[*14 November 2017*]

6.1In order to move the denatured alcohol which has been denatured with the denaturing substances referred to in Section II or III of Annex to Commission Regulation No 3199/93 in the specified volume, the following documents shall be drawn up:

6.11. the documents specified in Commission Regulation (EC) No 684/2009 of 24 July 2009 implementing Council Directive 2008/118/EC as regards the computerised procedures for the movement of excise goods under suspension of excise duty (hereinafter – Commission Regulation No 684/2009) if the denatured alcohol:

6.11.1. is imported from a country other than a European Union Member State;

6.11.2. is imported from a European Union Member State;

6.11.3. is exported to a European Union Member State which, in accordance with Annex to Commission Regulation No 3199/93, does not use the relevant denaturing substances in the specified volume for denaturing of alcohol, or exported to a country which is not a European Union Member State;

6.11.4. is moved between warehouses in the Republic of Latvia;

6.12. the documents specified in Commission Regulation No 3649/92 if the denatured alcohol is exported to a European Union Member State which has been indicated in Section II or III of Annex to Commission Regulation No 3199/93 and the relevant denaturing substances are used in the specified volume for the denaturing of alcohol.

[*14 November 2017*]

6.2In order to move the denatured alcohol which has been denatured with the denaturing substances referred to in Annex 1.1 to this Regulation in the specified volume, the following documents shall be drawn up:

6.21. the documents specified in Commission Regulation No 684/2009 if the denatured alcohol:

6.21.1. is imported from a country other than a European Union Member State;

6.21.2. is imported from a European Union Member State;

6.21.3. is to a European Union Member State or exported to a country other than a European Union Member State;

6.22. the documents specified in Commission Regulation No 3649/92 if the denatured alcohol is moved between warehouses in the Republic of Latvia;

6.23. the delivery document in accordance with the laws and regulations governing the keeping of accounts and circulation of excise goods if the denatured alcohol is delivered from a warehouse in the Republic of Latvia to a user in the Republic of Latvia.

[*14 November 2017*]

7. The user is entitled to purchase the denatured alcohol in the Republic of Latvia from the warehousekeeper or the user who has received the permit referred to in Paragraph 39 of this Regulation.

[*23 March 2010*]

8. If the denatured alcohol does not conform to the requirements of this Regulation or is not denatured, delivered, or exported in accordance with the procedures laid down in this Regulation, the excise duty shall be applied in accordance with the law On Excise Duties (hereinafter – the Law). In such case the warehousekeeper or the person who has delivered or exported the denatured alcohol shall be responsible for the payment of the excise duty in accordance with the Law.

[*23 March 2010*]

9. If the denatured alcohol is used by a person who has not received the user’s permit, or the denatured alcohol is used for purposes other than those specified in the user’s permit, or the denatured alcohol is imported, delivered, or exported without complying with the procedures for the circulation of denatured alcohol laid down in this Regulation, the user or the person who has received or used the denatured alcohol shall be responsible for the volume of alcohol received or used and the payment of the excise duty in accordance with the Law.

[*23 March 2010*]

10. A person who performs activities with denatured alcohol shall ensure the registration of the volume of denatured alcohol received, used, and dispensed. The abovementioned person shall provide the opportunity for the State Revenue Service to compare the actual volume of the denatured alcohol to the registration data during declared working hours.

11. The warehousekeeper shall provide the opportunity for the persons authorised by the State Revenue Service to control the circulation of the denatured alcohol, as well as the documentary and computerised information related thereto during declared working hours.

12. The number of the user’s permit of the recipient of the denatured alcohol shall also be indicated in the delivery and source documents for the denatured alcohol in accordance with the laws and regulations governing the keeping of accounts and circulation of excise goods.

[*23 March 2010; 14 November 2017*]

**II. Denaturation of Alcohol**

13. Alcohol shall be denatured by adding the denaturing substances referred to in Commission Regulation No 3199/93 or Annex 1.1 to this Regulation thereto in the specified volume.

[*14 November 2017*]

14. The warehousekeeper:

14.1. shall, not later than within two working days before the planned denaturation, inform the State Revenue Service in writing of the time and place for denaturation and the expected volume of denatured alcohol;

14.2. shall draw up a relevant deed on the process of denaturation of alcohol, as well as the sampling of the denatured alcohol necessary for testing from a stationary storage bin, tank, reservoir, or cistern (hereinafter – the tank). The following information shall be indicated in the deed:

14.2.1. the number of the deed, as well as the place, date, and time when the denaturation of alcohol occurred;

14.2.2. the given name, surname, and position of the person who drew up the deed;

14.2.3. the name, legal address, excise identification number of the warehousekeeper, and the address of the warehouse where alcohol was denatured;

14.2.4. the number of the tank;

14.2.5. the volume of the alcohol denatured in the relevant process of denaturation in litres and in litres of absolute ethanol;

14.2.6. the state of the denatured alcohol metering device after sampling;

14.2.7. the given name, surname, and signature of the person who participated in the denaturation and sampling.

[*23 March 2010*]

15. After completion of the process of denaturation, the warehousekeeper shall sample the denatured alcohol (at least one litre) from the tank where the denatured alcohol is kept, seal the packaging of the sample, and submit it to the notified authority or the competent authority of a European Union Member State in order to determine whether the denatured alcohol has been denatured in conformity with the requirements laid down in Commission Regulation No 3199/93 or Annex 1.1 to this Regulation.

[*23 March 2010; 14 November 2017*]

16. The alcohol shall be denatured and each type of denatured alcohol (if the denatured alcohol has a different volume of absolute ethanol or the alcohol has been denatured with various denaturing substances) shall be kept in specifically intended separate stationary tanks declared to the State Revenue Service which the warehousekeeper has indicated in the plan of the warehouse. The indication “Denaturēts spirts” [Denatured alcohol] shall be displayed on the tanks, and it is prohibited to keep any undenatured alcohol or other alcoholic beverages therein.

17. The warehousekeeper who carries out commercial activities with denatured alcohol shall ensure that the means for the measuring of the volume of denatured alcohol are available at the alcohol denaturation sites and storage sites for denatured alcohol that conform to the requirements specified in the laws and regulations regarding the uniformity of measures. The warehousekeeper shall discharge or pump the denatured alcohol from tanks where the denatured alcohol is denatured or stored by means of a metering device which conforms to the laws and regulations governing metrological requirements for the specific measuring instrument and which ensures accumulated and permanent accounts of the flow of the alcohol to be denatured and denatured in the tax warehouse.

[*23 March 2010*]

**III. Delivery of Denatured Alcohol**

18. The total volume of denatured alcohol delivered to the user shall not exceed the volume of denatured alcohol specified in the user’s permit.

19. Any removal from the warehouse, delivery or distribution of denatured alcohol shall be prohibited without the test report.

20. In order to receive the test report, the warehousekeeper shall submit to the notified authority a sample of the denatured alcohol referred to in Paragraph 15 and a copy of the deed referred to in Paragraph 14 of this Regulation. The notified authority shall check the sample of the denatured alcohol and issue the test report to the warehousekeeper within three working days after receipt of the sample.

[*23 March 2010*]

21. The following information shall be included in the test report:

21.1. the name, legal address, and excise identification number of the warehousekeeper;

21.2. the address of the warehouse;

21.3. the volume in litres and in litres of absolute ethanol of the declared denatured alcohol;

21.4. the alcohol denaturing substances and the percentage thereof in the product;

21.5. the number of the deed referred to in Paragraph 14 of this Regulation;

21.6. the date of issue of the test report;

21.7. the given name, surname, and signature of the responsible official.

[*23 March 2010*]

**IV. Issuance, Re-registration and Cancellation of a Permit**

22. In order to receive the user’s permit, the user shall submit an application for the receipt of a permit for the purchase of denatured alcohol (hereinafter – the user’s application) to the State Revenue Service in accordance with Annex 2 to this Regulation. The following documents shall be attached to the user’s application:

22.1. a description of the use of the denatured alcohol where information regarding the volume of denatured alcohol to be used (in litres and in litres of absolute ethanol) for the particular requested time period (for example, per month, year), information regarding the type and overall volume of the products for the production of which the denatured alcohol will be used;

22.2. technical documentation (or copies of the relevant documents) governing the course of the technological process, indicating the volume of denatured alcohol necessary according to the technical documentation to produce one unit of the relevant product or to perform other activities specified in the application (for example, the volume of denatured alcohol necessary for the technical maintenance of the relevant equipment);

22.3. the plan of the territory (or a copy thereof) approved by the signature of the responsible official specifying stationary bins for the storage of denatured alcohol, the volume (m3) thereof and the plan number, if it is intended to store more than 1000 litres of denatured alcohol;

22.1The user shall submit the application for obtaining the permit electronically by using the Electronic Declaration System of the State Revenue Service.

[*21 June 2022*]

23. In order to repeatedly receive the user’s permit, the user shall submit the user’s application in accordance with Annex 2 to this Regulation. If the conditions referred to in the user’s application submitted for the receipt of the previously issued user’s permit or in the documents attached thereto have changed, the documents approving the new conditions shall be attached.

[*25 February 2021 / Amendment regarding the deletion of the words “and attach the previously issued user’s permit” shall come into force on 1 July 2021. See Paragraph 2 of Amendments*]

23.1If the name of the merchant indicated in the user’s permit is changed or a new address is granted to the place of activity indicated in the user’s permit, the State Revenue Service shall update the information indicated in the permit.

[*25 February 2021 / Paragraph shall come into force on 1 July 2021. See Paragraph 2 of Amendments*]

24. The State Revenue Service shall review the documents referred to in Paragraph 22, 23, or 30 of this Regulation and within 10 working days after receipt thereof shall issue or re-register the user’s permit or take the decision to refuse to issue or re-register the user’s permit. The information in the user’s permit shall be indicated in accordance with Annex 3 to this Regulation.

25. The user’s permit shall be issued each year for each denaturing substance and for each address where the denatured alcohol is stored and used.

26. [1 July 2021 / See Paragraph 2 of Amendments]

27. If the decision to refuse to issue the user’s permit has been taken, the application and the documents to be attached thereto must be submitted anew.

28. For the user who adds the denatured alcohol to petroleum products, the State Revenue Service shall issue the user’s permit, if the user has a special permit (licence) for operating as a warehousekeeper where the activity type – mixing, production, processing, or preparation of petroleum products – is indicated.

29. The user’s permit shall enter into effect on the next day after taking of the decision to issue or re-register the user’s permit, unless otherwise specified in the decision.

30. If the information indicated in the user’s permit changes (except for the case referred to in Paragraph 23.1 of this Regulation), the user shall submit the application for re-registering to the State Revenue Service in accordance with Annex 2 to this Regulation and attach the copies of documents attesting the changes.

[*25 February 2021 / The new wording of the Paragraph shall come into force on 1 July 2021. See Paragraph 2 of Amendments*]

31. If the information in the documents submitted for obtaining the permit changes and the permit needs not be re-registered, the user shall, within five working days after the relevant changes, inform the State Revenue Service and submit the copies of the documents attesting the changes to the State Revenue Service.

[*25 February 2021*]

32. The State Revenue Service shall not issue or re-register the user’s permit in the following cases:

32.1. the information in the user’s application or the documents attached thereto is false or incomplete;

32.2. the user’s permit has been cancelled due to a violation of this Regulation within the period of one year before submitting the application;

32.3. the user has not paid the fine imposed for the violation of this Regulation or other laws and regulations related to the circulation of the denatured alcohol;

32.4. the user has a debt of taxes (duties) administered by the State Revenue Service (except for the case where the due dates of the relevant payments are extended in accordance with the procedures specified in laws and regulations or the decision on voluntary settlement of late tax liabilities is taken and the person fulfils the abovementioned tax debt obligations) the total amount of which exceeds EUR 150;

32.5. there are persons in the executive body of the user who are or who have been in the executive body of such merchant who has evaded taxes and fees within the period of three years before the application was submitted;

32.6. the applied place of activity is declared in the permit issued to another user;

32.7. a structural unit is not registered at the place of activity applied by the user in conformity with laws and regulations governing the registration of structural units of taxpayers with the State Revenue Service.

[*25 February 2021 / The new wording of the introductory part of the Paragraph and Sub-paragraph 32.4, and also Sub-paragraphs 32.6 and 32.7 shall come into force on 1 July 2021. See Paragraph 2 of Amendments*]

33. The State Revenue Service is entitled to cancel the user’s permit in the following cases:

33.1. the information in the user’s application or in the documents attached thereto is incomplete;

33.2. [23 March 2010]

33.3. officials of the State authority are interfered with during carrying out of their obligations in the field of supervision of the circulation of the denatured alcohol;

33.4. the opportunity for the officials authorised by the State Revenue Service to gain access to the storage or usage places of the denatured alcohol or documentation during declared working hours has not been provided;

33.5. the user or its representative has failed to appear at the State Revenue Service after a repeated summons;

33.6. the user has not paid the fine for the violations of this Regulation;

33.7. [1 July 2021 / See Paragraph 2 of Amendments]

33.8. there are persons in the executive body of the user who are or who have been in the executive body of such merchant who has avoided payment of taxes and fees within the period of the three years before the application was submitted;

33.9. the user has violated other requirements specified in this Regulation.

34. The State Revenue Service shall cancel the user’s permit in the following cases:

34.1. the information in the user’s application or in the documents attached thereto is false;

34.2. the State Revenue Service has found that the user is using the denatured alcohol for purposes other than those specified in the permit;

34.3. the user has submitted an application for the cancellation of the user’s permit.

35. The decision to cancel the user’s permit shall enter into effect on the next day after taking thereof, unless otherwise specified in the decision.

36. [1 July 2021 / See Paragraph 2 of Amendments]

37. After cancellation of the user’s permit (except for the case referred to in Sub-paragraph 34.3 of this Regulation), any activities with the denatured alcohol (except for storage) are prohibited. If the user’s permit has become invalid or cancelled in accordance with Sub-paragraph 34.3 of this Regulation, the user may store and use the denatured alcohol according to the purpose of use of the denatured alcohol specified in the user’s permit for not longer than one year after the day when the permit has become invalid or cancelled.

[*14 November 2017*]

38. If the user’s permit is cancelled or becomes invalid, the user shall, within 10 working days after receipt of the decision referred to in Paragraph 35 of this Regulation or on the day when the permit has become invalid, as well as after the time period referred to in Paragraph 37 of this Regulation, perform an inventory and declare the remainder of the denatured alcohol to the State Revenue Service.

[*14 November 2017*]

39. If the user’s permit is cancelled or has become invalid, as well as after the time period referred to in Paragraph 37 of this Regulation, the elimination, return to the supplier, distribution or transfer to another user to whom the user’s permit has been issued, or movement of the denatured alcohol from the place for the storage or use of the denatured alcohol to other structural units of the user shall be allowed only with the permission of the State Revenue Service. The permission shall be granted based on an application. The following information shall be indicated in the application:

39.1. the name of the user;

39.2. the number of the user’s permit;

39.3. the remainder of the denatured alcohol;

39.4. the planned activities with the remainder of denatured alcohol;

39.5. the name of the recipient of the denatured alcohol and the address of the place of delivery if it is planned to return the remainder of denatured alcohol to the supplier of the denatured alcohol, to sell or transfer to another user of the denatured alcohol;

39.6. the address of the place of delivery if the remainder of the denatured alcohol is planned to be moved from the indicated place for storage and use to other structural units of the user;

39.7. the merchant that will eliminate the remainder of the denatured alcohol, the mode, place, and time for the elimination of the denatured alcohol if it is planned to eliminate the remainder of the denatured alcohol;

39.8. the date of submitting the application and also the given name, surname, and signature of the responsible official.

[*14 November 2017; 21 June 2022*]

40. Application shall be accompanied by documents substantiating the planned activities with the remainder of denatured alcohol (for example, an agreement on the distribution or elimination of the denatured alcohol).

**V. Requirements for a Supplier and User**

[*25 February 2021 / The new wording of the title of the Chapter shall come into force on 1 July 2021. See Paragraph 2 of Amendments*]

41. [23 March 2010]

42. The user shall provide an opportunity for the authorised persons of the State Revenue Service to control the circulation of the denatured alcohol and the documentary and computerised information thereof at the places of storage and use of the denatured alcohol, as well as at the storage and sales points of the products (produced using denatured alcohol) during the working hours declared.

43. The user shall ensure that the places for the storage and use of denatured alcohol are equipped with means for measuring the volume of denatured alcohol that conform to the requirements specified in the laws and regulations regarding the uniformity of measures.

44. The user shall ensure that the places for the storage and use of denatured alcohol declared to the State Revenue Service are equipped with a sign in the official language indicating the name and working hours of the user at the respective place of activity.

44.1 If the denatured alcohol is delivered to a user by the warehousekeeper of the Republic of Latvia or a user to whom the permit has been issued in accordance with Paragraph 39 of this Regulation, the supplier shall, prior to the supply of denatured alcohol, enter in the Electronic Declaration System of the State Revenue Service the information on the amount of denatured alcohol to be supplied without exceeding the purchase amount of denatured alcohol. If the user itself brings denatured alcohol in the Republic of Latvia from the Member States of the European Union or from a foreign country other than a Member State of the European Union, entry of the information in the Electronic Declaration System of the State Revenue Service on the amount of denatured alcohol shall be ensured by the user on the day of receipt.

[*25 February 2021 / Paragraph shall come into force on 1 July 2021. See Paragraph 2 of Amendments*]

**VI. Closing Provisions**

45. Cabinet Regulation No. 389 of 22 April 2004, Procedures for the Denaturation of Alcohol and the Circulation of Denatured Alcohol (*Latvijas Vēstnesis*, 2004, No. 69), is repealed.

46. The user’s permits issued up to the day of coming into force of this Regulation shall be valid until 1 July 2009.

46.2The user to whom the permit is issued up to 30 June 2021 shall, after the last purchase of denatured alcohol which has happened by the abovementioned date, submit the permit to the State Revenue Service in order to ensure indication of the remaining purchase amount by the end of the term of validity of the permit in the Electronic Declaration System of the State Revenue Service.

[*25 February 2021*]

46.1The user’s permits issued up to 19 November 2017 shall be valid until the end of the term of validity indicated therein. The requirements of this Regulation which come into force on 20 November 2017 shall be applicable to the users to whom the users’ permits have been issued up to 19 November 2017.

[*14 November 2017*]

47. This Regulation shall come into force on 16 March 2009.

Prime Minister I. Godmanis

Minister for Finance A. Slakteris

**Annex 1**

Cabinet Regulation No. 211

3 March 2009

[23 March 2010]

**Annex 1.1**

Cabinet Regulation No. 211

3 March 2009

**List of National Denaturing Substances**

[*14 November 2017; 25 February 2021*]

|  |  |  |  |
| --- | --- | --- | --- |
| No. | Type of alcohol (ethyl alcohol) | Denaturing substances | Minimum volume of denaturing substances per 1 hl of absolute ethanol |
| 1. | Ethyl alcohol | Iso-propyl alcohol | 9 litres |
| Acetone | 1 litre |
| Methylene blue, thymol blue or crystal violet | 0.4 grams |
| 2. | Ethyl alcohol | Methylisobutylketone | 3 litres |
| Methylehtylketone | 2 litres |
| 3. | Ethyl alcohol | Acetone | 3 litres |
| Denatonium benzoate | 2 grams |
| 4. | Ethyl alcohol | Ethylacetate | 10 litres |
| 5. | Ethyl alcohol | Mix of ketones:- 95–96 % by mass of methylehtylketone- 2.5–3 % by mass of methyl isopropyl ketone- 1.5–2 % by mass of ethyl amyl ketone | 1 litre |
| Denatonium benzoate | 1 gram |
| 6. | Dehydrated ethyl alcohol (contains not more than 0.5 % of water) | Unleaded petrol | 4 litres |
| Ethyl tert butyl ether | 1 litre |
| 7. | Dehydrated ethyl alcohol (contains not more than 0.5 % of water) | Unleaded petrol | The minimum is 5 litres and the maximum is 7 litres |
| 8. | Ethyl alcohol | Tert-butyl alcohol | 80 grams |
| Denatonium benzoate | 0.8 grams |
| 9. | Ethyl alcohol | Iso-propyl alcohol | 10 litres |

**Annex 2**

Cabinet Regulation No. 211

3 March 2009

[*21 June 2022*]

**Application for Obtaining/Re-registering a Permit for the Purchase of Denatured Alcohol**

To the STATE REVENUE SERVICE

|  |  |
| --- | --- |
| Name of the user |   |
| Taxpayer’s registration code |   |
|  |   |
| Type of alcohol |   | Alcohol denaturing substances (amount per 1 hectolitre absolute ethanol) |   |
| Purpose for the use of denatured alcohol |   |
|   |   |
| Required volume of the denatured alcohol | in litres | in litres of absolute ethanol |
|   |   |
|   |   |   |
| Address where the denatured alcohol will be stored and used |   |
| Working hours | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday | Sunday |
|   |   |   |   |   |   |   |
|   |
| Responsible person |
| Position |   |
| Given name, surname |   |
| Date |   |   | / |   |   | / |   |   |   |   | signature |   |

**Annex 3**

Cabinet Regulation No. 211

3 March 2009

[*25 February 2021 / The new wording of the Annex shall come into force on 1 July 2021. See Paragraph 2 of Amendments*]

(Supplemented lesser State coat of arms)

(Office of the State Revenue Service)

**Permit**

for the Purchase of Denatured Alcohol

**Series DI No.**

|  |  |
| --- | --- |
| Name of the user |   |
|   |   |
| Taxpayer’s registration code |   |
|   |   |
| Type of alcohol |   |
|   |   |
| Alcohol denaturing substances (amount per 1 hectolitre absolute ethanol) |   |
|   |   |   |   |
| Volume of purchase (in litres) |   | Volume of purchase (in litres of absolute ethanol) |   |
|   |   |
| Purpose of use |   |

Address where the denatured alcohol will be stored and used

|  |
| --- |
|   |
|   |   |   |   |
| Permit issued |   | Permit is valid from |   |
|   |   | until |   |
|   |   |   |
| Permit re-registered1 |   |   |

|  |  |
| --- | --- |
| Official of the State Revenue Service |   |
|   | (given name, surname) |

THIS DOCUMENT HAS BEEN SIGNED ELECTRONICALLY WITH SAFE ELECTRONIC SIGNATURE AND CONTAINS A TIME STAMP

Note. 1 To be indicated only if the permit is re-registered. The last date of re-registration shall be indicated.

**Annex 4**

Cabinet Regulation No. 211

3 March 2009

[23 March 2010]