



Completely denatured alcohol

Completely denatured alcohol is exempt from excise duty in the EU if its composition meets the formula published in [Commission Regulation \(EC\) No 3199/93](#). In case of dispatch of completely denatured alcohol to another Member State, we recommend checking that the Member State of destination accepts the uniform formula, as there are exceptions in the Regulation.

In Estonia, alcohol is considered to be completely denatured and is exempt from excise duty if its composition complies with the requirements of [subsections 13 \(1\) and \(1¹\) of the Alcohol, Tobacco, Fuel and Electricity Excise Duty Act](#), i.e.:

1. it has been denatured in accordance with the common denaturing formula (per hectolitre absolute alcohol) published in [Commission Regulation \(EC\) No 3199/93](#):
 - ✓ 1 litre of isopropyl alcohol,
 - ✓ 1 litre of methylethylketone,
 - ✓ 1 gram denatonium benzoate,
2. it has been denatured according to the Estonian national completely denatured alcohol formula ([section 1¹ of Regulation No 21](#) of the Minister of Finance of 22 March 2010):
 - ✓ 10 litres of ethyl acetate, or
 - ✓ 2 litres of methyl ethyl ketone and 3 litres of methyl isobutyl ketone; or
 - ✓ 2 litres of acetone and 3 litres of methyl isobutyl ketone; or
 - ✓ 3 litres of acetone and 2 grams of denatonium benzoate.

In Estonia, alcohol can be denatured in an excise warehouse, customs warehouse or a free zone.

Completely denatured alcohol must be placed in a customs warehouse, temporary storage place, free zone or excise warehouse when delivered from outside the EU to Estonia.

Completely denatured alcohol must be moved between Member States using the simplified accompanying document [SAAD](#) established by [Commission Regulation 3649/92/EC](#).

When completely denatured alcohol is dispatched to or received from another Member State, the intention to dispatch or receive it must be notified through SADHES. More detailed information can be found from ["Transport of alcohol released for consumption between Member States for commercial purposes"](#).

Completely denatured alcohol is exempt from excise duty on release for consumption if the accompanying document for release for consumption (IM40, SAAD, T consignment note) contains a reference to the analysis record of an accredited laboratory uploaded in the [SADHES](#) supplementary documents module LIDO confirming the completely denatured alcohol's compliance with the conditions for exemption from excise duty.

Upon importation of completely denatured alcohol, a reference to the analysis record must be made in the customs declaration as follows:

- ✓ field named "Document type" (12 03 002 000) – EMTS certificate 3015 "An analysis record of denatured alcohol or ester-aldehyde fraction, issued by an accredited laboratory in accordance with Alcohol, Tobacco, Fuel and Electricity Excise Duty Act art 50 (2)";
- ✓ field named "Reference number" (12 03 001 000) – number assigned to analysis record in LIDO (SNR no.).

Upon release for consumption from an excise warehouse, the T4 delivery note compiled in the SADHES system, and in the case of delivery from another Member State to Estonia, the SAAD2 accompanying document must refer to the analysis record as follows:

- ✓ in the field 17_8A enter "AAA" (Alcohol analysis record);
- ✓ in the field 17_8B enter the SNR number of the analysis record submitted in the LIDO module.