



DENATURED ALCOHOL REGULATIONS 2005

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Statutory Document No. 2005/0485



*Customs and Excise Management Act 1986 and
Alcohol Liquor Duties Act 1986*

DENATURED ALCOHOL REGULATIONS 2005¹

Laid before Tynwald: 18 October 2005
Coming into Operation: 1 July 2005

In exercise of the powers conferred on the Treasury by sections 94(1)(d) and (2)(ga) and 143A of the Customs and Excise Management Act 1986¹, and sections 30, 65 and 72(2) of the Alcoholic Liquor Duties Act 1986², and all other powers enabling it in that behalf, the following Regulations are hereby made: —

Editorial Note: This instrument, despite the repeal of the Alcoholic Liquor Duties Act 1986, is continued by virtue of article 4 of the Alcoholic Liquor Duties Act 1986 (Savings and Repeal) Order 2023 [SD 2023/0232]

PART 1 - PRELIMINARY

1 Citation and commencement

These Regulations may be cited as the Denatured Alcohol Regulations 2005 and subject to section 180 of the Customs and Excise Management Act 1986, come into operation on 1st July 2005.

2 Interpretation

In these Regulations —

“**the Act**” means the Finance (No. 2) Act 2023 (of Parliament), as it has effect in the Island³;²

“**alcohol**”, except in regulation 10(2), means alcoholic product;³

“**alcoholic product**” has the meaning given in section 44 (meaning of “alcoholic product”) of the Act;⁴

“**completely denatured alcohol**” has the meaning given in regulation 4;

¹ 1986 c.34

² 1986 c.35

³ Part 2 of the Finance (No. 2) Act 2023 was applied to the Island by SD 2023/0214.

“**formulation**” means the recipe or list of substances and liquids, including any proportions, quantities, standards, or other criteria relating to those substances and liquids, that a producer is to use and follow when making the class of denatured alcohol or a batch of it to which the formulation relates;

“**industrial denatured alcohol**” has the meaning given in regulation 4;

“**producer**” means a person who holds a licence under section 91 of the Act (licence to manufacture and deal wholesale in denatured alcohol) and who denatures, or intends to denature, alcohol at any premises;⁵

“**trade specific denatured alcohol**” has the meaning given in regulation 4.

3 Revocation

The Iso-Propyl Alcohol Regulations 1927⁴ and the Methylated Spirits Regulations 1987⁵ are hereby revoked.

PART 2 -CLASSES OF DENATIRED ALCOHOL AND FORMULATIONS

4 Classes of denatured alcohol

- (1) For the purposes of Part 2 of the Act and these Regulations there are the following classes of denatured alcohol –
 - (a) completely denatured alcohol;
 - (b) industrial denatured alcohol; and
 - (c) trade specific denatured alcohol.⁶
- (2) Subject to paragraph (6), completely denatured alcohol is denatured alcohol that has been made in accordance with regulation 5.⁷
- (3) Subject to paragraph (6), industrial denatured alcohol is denatured alcohol that has been made in accordance with regulation 6.⁸
- (4) [Revoked]⁹
- (5) Subject to paragraph (6), trade specific denatured alcohol is denatured alcohol that has been made in accordance with regulation (7)
- (6) Denatured alcohol made outside the Island and the United Kingdom is completely denatured alcohol, industrial denatured alcohol or trade specific denatured alcohol (as the case may be) if, in the opinion of the Treasury, it has been made as nearly as possible in accordance with one of the formulations described in the Schedule.¹⁰

⁴ S.R. & O. 1927/783.

⁵ S.D. No.352/87.

(7) [Revoked]¹¹

5 Completely denatured alcohol

A producer making completely denatured alcohol must —

- (a) make it in accordance with the formulation described in paragraph 2 of the Schedule, and
- (b) comply with the standards and other requirements of paragraphs 5 to 7 and 11 of that Schedule.

6 Industrial denatured alcohol

A producer making industrial denatured alcohol must —

- (a) make it in accordance with the formulation described in paragraph 2 of the Schedule, and
- (b) comply with the standards and other requirements of paragraphs 5 to 7 and 11 of the Schedule.

7 Trade specific denatured alcohol

(1) Subject to paragraph (2), a producer making trade specific denatured alcohol must —

- (a) make it in accordance with a formulation described in paragraph 3 of the Schedule, and
- (b) comply with the standards and other requirements of paragraphs 4 to 6 and 11 of that Schedule (insofar as those paragraphs are applicable to the formulation they are following).

(2) Instead of following a formulation described in paragraph 3 of the Schedule, when making a batch of trade specific denatured alcohol a producer may make that batch in accordance with a formulation that is approved by the Treasury under this regulation.

(3) The Treasury may, if it thinks that in all the circumstances it is appropriate to do so, approve a formulation different from or as a variation on a trade specific denatured alcohol formulation described in paragraph 3 of the Schedule.

(4) The Treasury's approval —

- (a) may only be granted following a written application to it by a producer or other person ("the applicant"), and
- (b) may be granted subject to such conditions as the Treasury may reasonably impose,

and those conditions may be varied by the Treasury for reasonable cause.

(5) The Treasury may require for the purposes of its consideration of the application made under paragraph (4) —

- (a) a statement containing the reasons why, in the applicant's opinion, completely denatured alcohol, industrial denatured alcohol, and a formulation of trade specific denatured alcohol described in paragraph 3 of the Schedule, would all be unsuitable or detrimental having regard to the use to which it is intended that the denatured alcohol will be put;
- (b) samples of the proposed formulation of trade specific denatured alcohol and of the ingredients of that formulation; and
- (c) any other information that the Treasury determines to be material to its consideration of whether or not it would be appropriate for it to grant approval of the formulation in question.

PART 3 - PRODUCERS AND DISTRIBUTORS OF DENATURED ALCOHOL

8 Producer's notification and application for approval and entry of premises

- (1) A producer must, in respect of each set of premises at which they intend to make a class of denatured alcohol, make written application to the Treasury for approval of the process they intend to employ when making that denatured alcohol.
- (2) The application and notification must include —
 - (a) the class of denatured alcohol which the producer intends to make at the premises;
 - (b) the formulation which the producer intends to follow in making a batch of that class;
 - (c) the process which the producer intends to employ when mixing the alcohol with the other substances specified in the formulation being followed in making the denatured alcohol;
 - (d) such other information as the Treasury may require.
- (3) No person may begin to denature alcohol until —
 - (a) the Treasury has, in accordance with this regulation, approved the process to be employed, and
 - (b) if so required by paragraph (7), entry has been made in accordance with section 113 of the Customs and Excise Management Act 1986 of each set of premises at which it is intended to make denatured alcohol.
- (4) The Treasury's approval of the process to be employed —
 - (a) may be granted subject to such conditions as the Treasury may reasonably impose, and

- (b) those conditions may be varied by the Treasury for reasonable cause.
- (5) A producer who has received the Treasury's approval of the process to be employed must ensure that no other process is used and that the approved process is not varied without first receiving the Treasury's approval of that other process or of that variation.
- (6) Paragraph (5) applies to any approval given under paragraph (4).
- (7) Except in the case of premises that are an excise warehouse, a producer must make entry of each set of premises at which they intend to make a class of denatured alcohol.

9 Producer's and distributor's account of goods and distributor's entry of premises

- (1) In this regulation —

“distributor” means any person who —

- (a) holds a licence under section 91 of the Act (licence to manufacture and deal wholesale in denatured alcohol);¹²
- (b) does not denature alcohol at any premises on which they hold denatured alcohol, and
- (c) deals or intends to deal wholesale in denatured alcohol that is not completely denatured alcohol;¹³

“goods” includes —

- (a) any alcohol, denaturants, dyes, denatured alcohol, and
- (b) any other goods on the premises described in paragraph (2)(a) by reason of those goods having been received, held, used or produced at those premises.

- (2) A producer and a distributor must —

- (a) control the goods on any premises on which they produce or hold denatured alcohol;
- (b) take an account of those goods, and take an account (at the time of dispatch) of any goods dispatched from those premises in such manner and to such extent as the Treasury may require;
- (c) immediately record in such form and manner as the Treasury may require any deficiency, surplus or discrepancy in their stock of goods or their records, and any explanation for that deficiency, surplus or discrepancy;
- (d) in addition to recording the details required by sub-paragraph (c), inform the Treasury, in accordance with their instructions, of the deficiency, surplus or discrepancy;

- (e) keep and preserve such other records relating to their business as a producer or as a distributor as the Treasury may specify in a notice published by it and not withdrawn by a further notice.
- (3) For the purposes of paragraph (2) the Treasury may give instructions that the stock of goods to which a deficiency, surplus or discrepancy relates must not be moved or disturbed without its permission and if they do give instructions to that effect no person may move or disturb that stock of goods without its permission.
- (4) Requirements imposed under paragraph (2) and instructions given under paragraph (3) may apply differently to different circumstances and may be varied from time to time by the Treasury.
- (5) A distributor must make entry in accordance with section 113 of the Customs and Excise Act 1986 of any premises on which they hold or intend to hold denatured alcohol.

10 Receipt of alcohol for denaturing

- (1) The Treasury may, subject to such conditions as it sees fit to impose, permit alcohol to be delivered from an excise warehouse to the entered premises of a producer for denaturing without payment of excise duty.

In this paragraph “entered premises” means premises for which entry has been made in accordance with section 113 of the Customs and Excise Management Act 1986.
- (2) The power to impose conditions under paragraph (1) includes power to require such security for excise duty as the Treasury thinks fit.
- (3) A producer who receives any alcohol of any description whatsoever from an excise warehouse must furnish the occupier of that excise warehouse with a receipt in such manner, within such period, and in such form, and containing such particulars, as the Treasury may require.

11 Excise duty point

- (1) Where, in accordance with regulation 9(2)(d) a producer is required to inform the Treasury of a deficiency in their stock of alcohol for denaturing, the time that the deficiency was discovered is the excise duty point for the missing alcohol.
- (2) The producer is liable to pay the excise duty.
- (3) This regulation does not apply to a deficiency that is attributable to evaporation or destruction of the alcohol found to be deficient.

PART 4 -RECEIPT, USE AND SUPPLY OF DENATURED ALCOHOL

12 Application

This Part applies to industrial denatured alcohol and trade specific denatured alcohol that has not been incorporated into a product that is not for human consumption.

13 Receipt and use of industrial denatured alcohol and trade specific denatured alcohol

(1) No person may receive or use industrial denatured alcohol or trade specific denatured alcohol other than in accordance with the provisions of this Part of these Regulations.

(1A) But paragraph (1) does not apply where —

(a) the denatured alcohol is received as a free sample; or

(b) the denatured alcohol is for the use of —

(i) a school; or

(ii) an institution offering further or higher education,

and in any calendar year, the amounts received for that use do not exceed 5 litres of industrial denatured alcohol and 5 litres of trade specific denatured alcohol.¹⁴

(2) A person may receive industrial denatured alcohol or trade specific denatured alcohol only if they are authorized in writing by the Treasury to receive that class of denatured alcohol.

(3) A person wishing to be authorized to receive industrial denatured alcohol or trade specific denatured alcohol must —

(a) apply to the Treasury in the form and manner specified in a notice it publishes that has not been withdrawn by a further notice; and

(b) if they wish to receive trade specific denatured alcohol made in accordance with a formulation approved under regulation 7(2), describe the formulation in his application.

(4) The Treasury may authorize a person to receive industrial denatured alcohol or trade specific denatured alcohol —

(a) subject to restrictions on the uses to which that denatured alcohol may be put; and

(b) subject to such conditions as it sees fit to impose.

(5) Where there has been a change in any of the particulars that were included in a person's application for authorization, before receiving any further supplies of industrial denatured alcohol or trade specific denatured

alcohol, they must give the Treasury notice of that change in such form and manner as it requires.

- (6) The Treasury may at any time for reasonable cause vary or revoke any authorization granted or any condition or restriction imposed under this regulation.
- (7) A person may receive industrial denatured alcohol or any formulation of trade specific denatured alcohol only if, before they are supplied with that denatured alcohol, they furnish the supplier with a copy of their authorization.
- (8) A person authorized under this regulation must keep and preserve such records relating to his use of denatured alcohol as the Treasury may specify in a notice published by it and not withdrawn by a further notice.
- (9) A person authorized under this regulation must comply with and ensure compliance with any conditions or restrictions imposed in accordance with this regulation.

14 Supply of industrial denatured alcohol and trade specific denatured alcohol

- (1) Subject to regulation 15, industrial denatured alcohol and trade specific denatured alcohol –
 - (a) must not be sent out from any premises other than in the course of a supply to a person –
 - (i) who is authorized in accordance with these Regulations to receive denatured alcohol of that formulation, and
 - (ii) who has furnished his supplier with a copy of his authorization to receive denatured alcohol of that formulation, and
 - (b) must not be supplied for any use that contravenes the restrictions on uses to which that formulation of denatured alcohol may be put by the person supplied.¹⁵
- (2) But paragraph (1) does not apply where the supply is to a person who, in consequence of regulation 13(1A), is not required to be authorised in accordance with these Regulations.¹⁶

15 Supply of industrial denatured alcohol and trade specific denatured alcohol - supplementary provisions

- (1) Regulation 14 does not apply to any case where –
 - (a) the denatured alcohol is delivered to a place that is outside the United Kingdom and Isle of Man; or

- (b) a pharmacist is sending out industrial denatured alcohol for medical use on the prescription or order of a medical or veterinary practitioner.

In this paragraph –

“pharmacist” has the meaning given in section 124(I) of the Medicines Act 1976⁶;

“medical or veterinary practitioner” means a person entitled by law to provide medical or veterinary services in the Island or the United Kingdom;

“medical use” means any medical, veterinary, surgical or dental purpose other than administration internally.

- (2) A person is treated as authorized to receive denatured alcohol of a particular formulation in accordance with these Regulations if he receives that alcohol in the United Kingdom and is authorized in accordance with the laws of the United Kingdom to receive that alcohol.
- (3) In any case to which paragraph (2) applies the requirement contained in regulation 14(a)(ii) does not apply but the person intending to supply denatured alcohol must require the person to be supplied to provide a written statement specifying –
- (a) the date upon which they were authorized to receive denatured alcohol of that formulation;
- (b) the use or uses to which they intend to put that denatured alcohol;
- (c) any conditions or restrictions imposed on them by their authorization to receive denatured alcohol; and
- (d) the uses to which they are entitled to put the received denatured alcohol.

PART 5 - MISCELLANEOUS

16 Recovery of alcohol

- (1) Subject to paragraph (2), no person may by any means whatsoever recover any alcohol or remove any other substance from any denatured alcohol or from any product containing denatured alcohol.
- (2) The Treasury may, subject to such conditions as it sees fit to impose, allow a person to recover alcohol or remove any other substance from any denatured alcohol or from any product containing denatured alcohol.
- (3) Where any alcohol is recovered or any other substance is removed from any denatured alcohol or from any product containing denatured alcohol

⁶ 1976 c.22

and the product from which any other substance is removed must be kept –

- (a) under the control of the person who recovered or removed it; and
- (b) under lock or otherwise secured until disposed of or otherwise dealt with in accordance with any condition imposed under paragraph (2).

17 Disposal of stocks

- (1) A producer, a distributor or other person authorized in accordance with these Regulations to receive, use, send out or supply any class of denatured alcohol –
 - (a) whose business is discontinued while they are holding stocks of denatured alcohol, or
 - (b) whose authority or licence for holding stocks of any class of denatured alcohol is revoked,must within a reasonable time and to the satisfaction of the Treasury dispose of any of those stocks in their possession.
- (2) Where the discontinuance of a business is caused by the death of a producer, distributor or other person described in paragraph (1), their personal representatives must dispose of any stocks of denatured alcohol in that person's possession at the time of their death in the manner required by paragraph (1).
- (3) In this regulation “distributor” means a person who holds a licence under section 91 (licence to manufacture and deal wholesale in denatured alcohol) of the Act whether or not they are also a producer.¹⁷

18 Importing and exporting denatured alcohol

The Excise Goods (Holding, Movement and Duty Point) Regulations 2010⁷ shall apply to imports and exports of denatured alcohol as if it were alcohol in respect of which excise duty has not been paid.¹⁸

19 Amendments to other Regulations

- (1) In regulation 17(7)(a) of the Excise Warehousing (Etc.) Regulations 1988⁸, for “shipment as stores or denaturing” substitute “or shipment as stores”.
- (2) In regulation 20 of the Spirits Regulations 1992⁹, omit the words “methylated spirits”.

⁷ SD 198/10.

⁸ G.C. No. 172/88.

⁹ S.D. No. 24/92.

MADE

29 JUNE 2005

SCHEDULE

Regulations 5, 6 and 7

**FORMULATIONS FOR THE CLASSES OF DENATURED ALCOHOL,
STANDARDS AND OTHER RELATED PROVISIONS****1 Formulation for completely denatured alcohol**

Completely denatured alcohol must be made in accordance with the following formulation: with every 100 parts by volume of alcohol mix 3 parts by volume of isopropyl alcohol, 3 parts by volume of methylethylketone and one gramme of denatonium benzoate (of the description mentioned in paragraph 4).¹⁹

2 Formulation for industrial denatured alcohol

Industrial denatured alcohol must be made in accordance with the following formulation: with every 95 parts by volume of alcohol mix 5 parts by volume of wood naphtha or of a substitute for wood naphtha. Where a substitute for wood naphtha is used, the volume mixed with every 95 parts of alcohol may be less than 5 parts if —

- (a) the proportion of the marker in the resulting mixture is —
 - (i) in the case of methyl alcohol, not less than 36 parts per thousand,
 - (ii) in the case of tertiary butyl alcohol, not less than one part per thousand, or
 - (iii) in the case of another marker approved by the Treasury, not less than the proportion specified by the Treasury when it approved that marker, and
- (b) the resulting mixture contains the other substances that the Treasury approved when it approved the substitute for wood naphtha in the proportions that it specifies.

3 Formulations for trade specific denatured alcohol

Except in cases where the Treasury approve an alternative formulation, trade specific denatured alcohol must be made in accordance with one of the following formulations —

- (a) with every 999 parts by volume of alcohol (of a strength of not less than 85 per cent alcohol by volume) mix 1 part by volume of tertiary butyl alcohol, and to the resulting mixture add denatonium benzoate (of the description specified in paragraph 4) in the proportion of 10 microgrammes per millilitre;

- (b) with every 979 parts by volume of alcohol (of a strength of not less than 85 per cent alcohol by volume) mix not less than 20 parts by volume of cyclohexane and 1 part by volume of isopropyl alcohol;
- (c) with every 979 parts by volume of alcohol (of a strength of not less than 85 per cent alcohol by volume) mix not less than 20 parts by volume of cyclohexane and 1 part by volume of isopropyl alcohol;
- (d) with every 975 parts by volume of alcohol (of a strength of not less than 85 per cent alcohol by volume) mix not less than 20 parts by volume of methyl alcohol and 5 parts by volume of hexane;
- (e) with every 950 parts by volume of alcohol (of a strength of not less than 85 per cent alcohol by volume) mix not less than 50 parts by volume of benzyl benzoate;
- (f) with every 980 parts by volume of alcohol (of a strength of not less than 85 per cent alcohol by volume) mix not less than 20 parts by volume of isopropyl alcohol, and to the resulting mixture add denatonium benzoate (of the description specified in paragraph 4), in the proportion of 10 microgrammes per millilitre;
- (g) with every 950 parts by volume of alcohol (of a strength of not less than 85 per cent alcohol by volume) mix not less than 50 parts by volume of isopropyl alcohol;
- (h) with every 990 parts by volume of alcohol (of a strength of not less than 85 per cent alcohol by volume) mix 10 parts by volume of methylethylketone (consisting of 95 to 96 per cent by weight of methylethylketone, 2.5 to 3 per cent by weight of methylisopropylketone, and 1.5 to 2 per cent by weight of ethylisoamylketone), and to the resulting mixture add 1 gram of denatonium benzoate (of the description specified in paragraph 4);
- (i) with every 990 parts by volume of alcohol (of a strength of not less than 85 per cent alcohol by volume) mix 10 parts by volume of methyl alcohol and to the resulting mixture add denatonium benzoate (of the description specified in paragraph 4) in the proportion of 10 microgrammes per millilitre.

4 Denatonium benzoate

Denatonium benzoate (mentioned in paragraphs 1, 3 and 6) is benzyldiethyl [(2,6-xylylcaramoyl) methyl] ammonium benzoate.²⁰

5 Use of water

When making denatured alcohol in accordance with a formulation specified in paragraph 1, 2 or 3, water may be mixed with the alcohol before denaturing or with the denatured alcohol but the quantity of water added must not reduce the proportion or quantity of denaturing substances in the resulting mixture below the proportions or

quantities specified in the formulation; and for the purpose of ascertaining the proportion or quantity of denaturing substances in any l such mixture the water shall be treated as if it were alcohol.²¹

6 Standards for wood naphtha, other denaturing substances and dyes

Wood naphtha, substitute for wood naphtha, tertiary butyl alcohol and denatonium benzoate, used in making denatured alcohol must conform to the respective standards and meet other respective requirements of paragraphs 7 to 11.²²

7 Wood naphtha, and substitute for wood naphtha

- (1) Wood naphtha must, to the satisfaction of the Treasury, possess such properties as to render a mixture of one part of the naphtha with 19 parts of alcohol of a strength of not less than 95 per cent alcohol by volume unfit for human consumption.
- (2) Wood naphtha must contain not less than 72 per cent by volume of methyl alcohol.
- (3) In the case of a substitute for wood naphtha —
 - (a) the substitute must possess, to the satisfaction of the Treasury, such properties as to render a mixture of one part of the substitute with 19 parts of alcohol, of a strength of not less than 95 per cent alcohol by volume, unfit for human consumption,
 - (b) all the ingredients and their amounts which are to constitute the substitute must be approved by the Treasury, and
 - (c) the substitute must contain as a marker —
 - (i) not less than 72 per cent by volume of methyl alcohol, or
 - (ii) 2 per cent by volume of tertiary butyl alcohol, or
 - (iii) such other marker as may be approved by the Treasury in the proportions specified by it.

8 [Revoked]²³

9 Mineral naphtha (petroleum oil)

Mineral naphtha (petroleum oil) must be of a specific gravity of not less than 0.800 at a temperature of 15.5°C and must possess the characteristic odour and taste of commercial paraffin oil used for burning purposes.

10 Methyl violet dye (Colour Index No. 42555)

Methyl violet dye must be in the form of small crystals readily and completely soluble in alcohol of a strength of not less than 95 per cent alcohol by volume.

11 Quality

All substances used in the production of denatured alcohol must be of sufficient quality to ensure that the alcohol is properly denatured.

Notes [Revoked]²⁴

ENDNOTES

Table of Endnote References

- ¹ The format of this legislation has been changed as provided for under section 75 of, and paragraph 2 of Schedule 1 to, the Legislation Act 2015. The changes have been approved by the Attorney General after consultation with the Clerk of Tynwald as required by section 76 of the Legislation Act 2015.
- ² Definition of “the Act” amended by SD2023/0233.
- ³ Definition of “alcohol” amended by SD2023/0233.
- ⁴ Definition of “alcoholic product” inserted by SD2023/0233.
- ⁵ Definition of “producer” substituted by SD2023/0233.
- ⁶ Para (1) amended by SD2023/0233.
- ⁷ Para (2) substituted by SD2019/0168 as amended by SD2020/0403, with effect from 31/12/2020 at 23:00, subject to savings provision (see Regulation 17 of SD2019/0168 as amended by SD2020/0403).
- ⁸ Para (3) substituted by SD2019/0168 as amended by SD2020/0403, with effect from 31/12/2020 at 23:00, subject to savings provision (see Regulation 17 of SD2019/0168 as amended by SD2020/0403).
- ⁹ Para (4) revoked by SD2019/0168 as amended by SD2020/0403, with effect from 31/12/2020 at 23:00, subject to savings provision (see Regulation 17 of SD2019/0168 as amended by SD2020/0403).
- ¹⁰ Para (6) amended by SD2019/0168 as amended by SD2020/0403, with effect from 31/12/2020 at 23:00, subject to savings provision (see Regulation 17 of SD2019/0168 as amended by SD2020/0403).
- ¹¹ Para (7) revoked by SD2019/0168 as amended by SD2020/0403, with effect from 31/12/2020 at 23:00, subject to savings provision (see Regulation 17 of SD2019/0168 as amended by SD2020/0403).
- ¹² Subpara (a) substituted by SD2023/0233.
- ¹³ Subpara (c) amended by SD2023/0233.
- ¹⁴ Para (1A) inserted by SD251/13.
- ¹⁵ Existing text renumbered as para (1) by SD251/13.
- ¹⁶ Para (2) inserted by SD251/13.
- ¹⁷ Para (3) amended by SD2023/0233.
- ¹⁸ Reg 18 substituted by SD2019/0168 as amended by SD2020/0403, with effect from 31/12/2020 at 23:00, subject to savings provision (see Regulation 17 of SD2019/0168 as amended by SD2020/0403).
- ¹⁹ Para 1 substituted by SD251/13.
- ²⁰ Para 4 amended by SD251/13.
- ²¹ Para 5 amended by SD251/13.
- ²² Para 6 amended by SD251/13.
- ²³ Para 8 revoked by SD251/13.
- ²⁴ Notes revoked by SD251/13.