Alcohol fraud prevention

Towards an easily detectable and reliable "euro-denaturant"

Denaturing alcohol – a question of tax

Alcohol (ethanol) for human consumption is subject to **excise duties** while ethanol for industrial purposes, such as screen-wash, paints, etc, is not. To prevent the latter from being illicitly consumed, European Member States apply a wide range of strong-smelling and bitter-tasting agents, called denaturants. The resulting denatured alcohol unfit to drink.

Not all of the denaturants used in Europe are simple to detect though, and their sheer number (120 in total) adds a **hefty administrative burden** to the customs laboratories, making controls more difficult. This situation potentially opens the door to fraud - especially for those denaturants that can be easily removed. Furthermore, there are concerns that some of the denaturants on the market are not environmentally friendly.

Recognising the problem posed by number and variety of denaturants used in Europe, the European Commission's Directorate-General for Taxation and Customs Union requested the JRC to investigate the possibility of establishing an easily detectable and reliable "euro-denaturant" that could be used throughout the EU and which fulfils the requirements stipulated in the REACH regulation for chemicals (http://echa.europa.eu/reach_en.asp).

The aim is to have a voluntary transition over time to the new denaturant in order to **harmonise European practices for denaturing alcohol**.

JRC assessing potential "euro-denaturants"

With contributions from all 27 EU Member States, and in cooperation with the involved stakeholders and European Commission's Directorate-General for Taxation and Customs Union, the JRC has developed an **inventory** of the 120 denaturants currently in use within the EU and built a database that is available to a working group of customs laboratories.

Based on a number of stringent criteria, five potential "euro-denaturants" have so far been shortlisted. Furthermore, to ensure that control laboratories can measure these denaturants in several formulations, the JRC is organising a **proficiency test**, where the laboratories can use their method of choice on a number of samples of, for them, unknown denaturant concentrations. Depending on the outcome of this project, the legislation concerning denaturing alcohol may be amended to harmonise European practices .

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