

As part of HMRC's response to COVID-19 and the associated increased demand for hand sanitisers, HMRC has introduced several easements to support production.

With immediate effect:

- HMRC is temporarily disapplying the annual usage limits for authorised users of Trade Specific Denatured Alcohol 1 (TSDA) and Duty-Free Spirit (DFS), where the user is already authorised to produce hand sanitiser for retail or hospital use. This means users authorised by HMRC are not required to apply to HMRC for an increase to their annual usage limit. Licensed suppliers of TSDA and DFS should continue to inspect authorisations and record details of supplies made but there is now no restriction on the volume.
- HMRC has temporarily extended its definition of medical use for DFS, to include the manufacture of sanitiser products for care homes. This means those currently approved for DFS to manufacture hand sanitiser for hospitals are automatically authorised to produce sanitiser products for care homes.
- Authorised users of TSDA6 and TSDA7 may use their TSDA supplies to produce hand sanitiser.
- Licensed distillers and gin manufacturers that hold duty suspended ethanol within an excise warehouse may denature that product through the production of hand sanitiser, providing the final product meets World Health Organisation (WHO) formulations for Handrub or the ethanol used is denatured to meet the formulations of Industrial Denatured Alcohol (IDA), TSDA1, TSDA6 or TSDA7. The requirements to give HMRC 2 days' notice and have the method of denaturing approved, as set out in Excise Notice 197, are also relaxed.

These measures are temporary. HMRC will make an announcement on the withdrawal of these measures and provide at least 30 days notice before that withdrawal comes into effect.

While these temporary easements apply, producers, suppliers and users of denatured alcohol must continue to maintain auditable records as set out in Excise Notice 473 and make these available in the event of inspection by HMRC.

It is the responsibility of those producing hand sanitiser products to ensure it is safe to use and that all other regulatory requirements have been met, before supplying it to the public. Information on placing cosmetics, biocides and medicines on the UK Market can be found on GOV.UK.

Those businesses that wish to produce or use denatured alcohol or DFS to make hand sanitiser, who are not authorised, should apply to HMRC in the usual way.