



CUSTOMS AND EXCISE ACTS 1986

EXCISE DUTIES ORDER 1990

In exercise of the powers conferred on the Treasury by the Customs and Excise Acts 1986, and of all other powers enabling it in that behalf, the following Order is hereby made:

Citation

1. This Order may be cited as the Excise Duties Order 1990.

Alcoholic liquor duties

2. (1) The Alcoholic Liquor Duties Act 1986(a) shall be amended in accordance with articles 3 to 6.

(2) This article and articles 3 to 6 shall be deemed to have come into operation at 6 p.m. on the 20th March 1990.

Spirits

3. In section 4(1) of that Act, for "£15.77" substitute "£17.35".

Beer

4. In section 31 of that Act -
 - (a) in sub-paragraph (i) for "£0.75" substitute "£0.82", and
 - (b) in sub-paragraph (ii) for "£26.25" and "£0.88" substitute "£28.70" and "£0.95" respectively.

Wine and made-wine

5. For the table of rates of duty in Schedule 1 to that Act substitute the table in Schedule 1 to this Order.

(a) 1986 c. 35.

Price 50p

Printed by Authority

Cider and perry

6. In section 58 of that Act, for "£17.33" substitute "£18.66".

Hydrocarbon oil

7. (1) The Hydrocarbon Oil Duties Act 1986(a) shall be amended in accordance with this article.

(2) In section 6(1) of that Act -

(a) for "£0.2044" and "£0.1729" substitute "£0.2248" and "£0.1902" respectively;

(b) the words ", (2A)" shall cease to have effect.

(3) Section 6(2A) of that Act shall cease to have effect.

(4) In section 11(1) of that Act for "£0.0077" and "£0.0110" substitute "£0.0083" and "£0.0118" respectively.

(5) In section 13A(1) of that Act for "£0.0272" substitute "£0.0299".

(6) In section 14(1) of that Act for "£0.0077" substitute "£0.0083".

(7) In paragraph 11 of Schedule 2 of that Act, the words "the description of petrol falling within section 6(2A) of this Act or" shall cease to have effect.

(8) This article shall be deemed to have come into operation at 6 p.m. on the 20th March 1990.

Tobacco products

8. (1) The Tobacco Products Duty Act 1986(b) shall be amended in accordance with this article.

(2) In the Schedule to that Act, in the second column, for

(a) 1986 c. 38.

(b) 1986 c. 39.

"£31,74", "£48.79" and "£51.48" substitute "£34.91", "£53.67" and "£56.63" respectively.

(3) This article shall be deemed to have come into operation on the 23rd March 1990.

Revocation


9. The public documents mentioned in Schedule 2 to this Order are hereby revoked to the extent specified in the third column of that Schedule.

Description of wine or made-wine	Rates of duty per hectolitre
	£
Wine or made-wine of a strength not exceeding 2 per cent.	11.03
Wine or made-wine of a strength exceeding 2 per cent. but not exceeding 3 per cent.	18.38
Wine or made-wine of a strength exceeding 3 per cent. but not exceeding 4 per cent.	25.73
Wine or made-wine of a strength exceeding 4 per cent. but not exceeding 5 per cent.	33.09
Wine or made-wine of a strength exceeding 5 per cent. but not exceeding 5.5 per cent.	40.44
Wine or made-wine of a strength exceeding 5.5 per cent. but not exceeding 15 per cent. and not being sparkling	110.28
Sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent. but not exceeding 15 per cent.	182.10
Wine or made-wine of a strength exceeding 15 per cent. but not exceeding 18 per cent.	190.20
Wine or made-wine of a strength exceeding 18 per cent. but not exceeding 22 per cent.	219.40
Wine or made-wine of a strength exceeding 22 per cent.	219.40 plus £17.35 for every 1 per cent. or part of 1 per cent. in excess of 22 per cent.

Public Documents Revoked

<u>G. C. No.</u>	<u>Title</u>	<u>Extent of Revocation</u>
46/88	The Excise Duties Order 1988.	The whole Order
269/88	The Alcoholic Liquor Duties Act (Amendment) Order 1988.	Article 16. The Schedule.
118/89	The Hydrocarbon Oil Duties Act (Amendment) Order 1989.	The whole Order.

Made this 28th day of March 1990



Minister for the Treasury

This Order was laid before Tynwald on 10th April, 1990

EXPLANATORY NOTE

(This Note is not part of the Order)

This Order amends the Customs and Excise Acts 1986 and provides for new rates of excise duties analogous with those introduced in the United Kingdom.