



CUSTOMS AND EXCISE ACTS (APPLICATION) ACT 1975

TOBACCO PRODUCTS REGULATIONS (AMENDMENT) (APPLICATION) ORDER 1993

Approved by Tynwald 16th March, 1993

Coming into operation 1st January 1993

In exercise of the powers conferred on the Treasury by section 1 of the Customs and Excise Acts (Application) Act 1975(a), and all other powers enabling it in that behalf, the following Order is hereby made: -

Citation commencement and construction

1. (1) This Order may be cited as the Tobacco Products Regulations (Amendment) (Application) Order 1993 and shall be construed as one with the Customs and Excise Acts (Application) Order 1979(b).

(2) Subject to section 1(4) of the Customs and Excise Acts (Application) Act 1975, the applied legislation shall be deemed to have come into operation on the 1st January 1993.

Interpretation

2. In this Order "the applied legislation" means the Tobacco Products (Amendment) Regulations 1992(c).

Application

3. The applied legislation shall apply to the Island, as part of the law of the Island, subject to the omission in Article 1 of the words from "and shall" onwards.

Made this 24th day of February 199

Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

The affect of this Order is to amend the provisions of the Tobacco Products Regulations 1979, as applied in the Isle of Man, to provide for deferred payment of excise duty to registered excise dealers and shippers who deal in tobacco products.