



CUSTOMS AND EXCISE ACTS (APPLICATION) ACT 1975

EXCISE DUTY (RELIEF ON ALCOHOLIC INGREDIENTS) (AMENDMENT)  
REGULATIONS (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 Excise Duty (Relief on Alcoholic Ingredients) (Amendment) Regulations (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 Excise Duty (Relief on Alcoholic Ingredients) (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 exceptions, modifications and adaptations specified in Schedule 1.

Amendment of G.C. 227/79

4. The Customs and Excise (Metrication of Alcoholic Liquor Duties) Order 1979(d) shall be amended as specified in Schedule 2.

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(a) c.26.

(b) G.C. 38/79.

(c) S.I. 1992 No. 3157.

(d) G.C. 227/79.

Article 3

SCHEDULE 1

EXCEPTIONS, MODIFICATIONS AND ADAPTATIONS SUBJECT TO WHICH THE EXCISE DUTY (RELIEF ON ALCOHOLIC INGREDIENTS) (AMENDMENT) REGULATIONS 1992 (S.I. 1992 No. 3157) SHALL HAVE EFFECT IN THE ISLAND

<u>Article</u>	<u>Subject matter</u>	<u>Exceptions, modifications and adaptations</u>
1.	Commencement.	Omit the words from "and shall" onwards.

Article 4

SCHEDULE 2


AMENDMENT TO THE CUSTOMS AND EXCISE (METRICATION OF ALCOHOLIC LIQUOR DUTIES) ORDER 1979 (G.C. 227/79)

<u>Schedule</u>	<u>Subject matter</u>	<u>Amendment</u>
3.	Exceptions, adaptations and modifications.	After the entry relating to regulation 7 insert - "8(1)(b) Metric conversion. Omit."

Made this 24th

day of February

1993



Minister for the Treasury

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EXPLANATORY NOTE

(This note is not part of the Order)

This application order amends the Excise Duty (Relief on Alcoholic Ingredients) Regulations 1978 (S.I. 1978/1786) as applied in the Island.

By virtue of the Council Directive 92/83/EEC(a) various alcoholic beverages are to be relieved from excise duty when used, within certain limits, as ingredients for specified classes of food.

The applied Regulations extend the categories of products which are eligible for excise duty relief to chocolates and other food provided the alcoholic content of the product does not exceed specified limits.

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(a) OJ No. L316, 31.10.92, p.21.