



CUSTOMS AND EXCISE ACTS 1986

EXCISE DUTIES ORDER 1993

Laid before Tynwald 6th April, 1993

Coming into operation 16th March 1993

In exercise of the powers conferred on the Treasury by section 72(1) of the Alcoholic Liquor Duties Act 1986(a), section 28(1) of the Hydrocarbon Oil Duties Act 1986(b) and section 5(1) of the Tobacco Products Duty Act 1986(c), and of all other powers enabling it in that behalf, the following Order is hereby made:

Citation and commencement

1. This Order may be cited as the Excise Duties Order 1993 and shall be deemed to have come into operation at 6 p.m. on 16th March 1993.

Alcoholic liquor duties

2. The Alcoholic Liquor Duties Act 1986(a) shall be amended in accordance with articles 3 to 5.

Beer

3. In Section 31 of the Act -

(a) in sub-section (b):

- (i) for "£0.91" substitute "£1.163";
- (ii) delete the words "but does not exceed 1035 degrees" from paragraph (i);
- (iii) delete paragraph (ii).

(b) This article shall be deemed to have come into effect on 1st April 1993.

Wine and made-wine

4. For the table of rates of duty in Schedule 1 to that Act substitute the table in Schedule 1 and Schedule 2 to this Order.

Cider and perry

5. In section 58(1) of that Act, for "£21.32" substitute "£22.39".

Hydrocarbon oil

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

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

(a) for "£0.2779" and "£0.2285" substitute "£0.3058" and "£0.2514" respectively;

(3) In section 11(1) of that Act for "£0.0095" and "£0.0135" substitute "£0.0105" and "£0.0149" respectively.

(4) In section 13A(1) of that Act for "£0.0437" substitute "£0.0482".

(5) In section 14(1) of that Act for "£0.0095" substitute "£0.0105".

Tobacco products

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

(2) For the Table of Rates of Duty in the Schedule to that Act substitute the table at Schedule 3 to this Order.

Revocation

8. Articles 2, 4, 5, 6, 7, 8 of, and Schedule 1 to the Excise Duties Order 1992(a) are hereby revoked.

| Description of wine or made-wine | Rates of duty per hectolitre |
|--|------------------------------|
| | £ |
| Wine or made-wine of a strength not exceeding 2 per cent. | 13.23 |
| Wine or made-wine of a strength exceeding 2 per cent. but not exceeding 3 per cent. | 22.04 |
| Wine or made-wine of a strength exceeding 3 per cent. but not exceeding 4 per cent. | 30.86 |
| Wine or made-wine of a strength exceeding 4 per cent. but not exceeding 5 per cent. | 39.69 |
| Wine or made-wine of a strength exceeding 5 per cent. but not exceeding 5.5 per cent. | 48.50 |
| Wine or made-wine of a strength exceeding 5.5 per cent. but not exceeding 15 per cent. and not being sparkling | 132.26 |
| Sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent. but not exceeding 15 per cent. | 218.40 |
| Wine or made-wine of a strength exceeding 15 per cent. but not exceeding 22 per cent. | 209.93 |

Article 3

SCHEDULE 2

Description of wine or made-wine

Rates of duty per
litre of alcohol in
the wine or made-wine

Wine or made-wine of a strength exceeding
22 per cent.

£

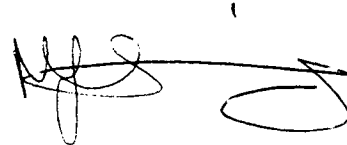
19.81

TABLE OF RATES OF TOBACCO PRODUCTS DUTY

TABLE

| | | |
|----|--|---|
| 1. | Cigarettes | An amount equal to 20 per cent of the retail price plus £48.75 per thousand cigarettes. |
| 2. | Cigars | £72.30 per kilogram. |
| 3. | Hand-rolling tobacco | £76.29 per kilogram. |
| 4. | Other smoking tobacco and chewing tobacco | £31.93 per kilogram. |

Made this 24th day of March 1993



Minister for the Treasury

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.