



CUSTOMS AND EXCISE ACTS 1986

EXCISE DUTIES ORDER 1998

Approved by Tynwald

28 April 1998

Coming into operation

17 March 1998

In exercise of the powers conferred on the Treasury by section 72 of the Alcoholic Liquor Duties Act 1986^(a), section 28 of the Hydrocarbon Oil Duties Act 1986^(b), section 180 of the Customs and Excise Management 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 1998 and, subject to section 180(3) of the Customs and Excise Management Act 1986, shall be deemed to have come into operation at 6 pm on 17 March 1998.

Hydrocarbon oils

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

(2) In section 1 of that Act, for subsection (6) substitute -

“(6) “Ultra low sulphur diesel” means gas oil -

- (a) the sulphur content of which does not exceed 0.005 per cent. by weight or is nil;
- (b) the density of which does not exceed 835 kilograms per cubic metre at a temperature of 15 degrees centigrade; and
- (c) of which not less than 95 per cent. by volume distils at a temperature not exceeding 345 degrees centigrade.”.

(3) In section 6(1A) of that Act, for “£0.4510”, “£0.3928” and “£0.4028” substitute “£0.4926”, “£0.4299” and “£0.4499” respectively.

^(a) 1986 c.35.

^(b) 1986 c.38.

^(c) 1986 c.34.

(4) In section 11(1) of that Act, for “£0.0200” and “£0.0258” substitute “£0.0218” and “£0.0282” respectively.

(5) In section 13A(1A) of that Act, for “£0.0150” and “£0.0482” substitute “£0.0050” and “£0.0527” respectively.

(6) In section 14(1) of that Act, for “£0.200” substitute “£0.0218”.

3. (1) In section 23B of the Hydrocarbon Oil Duties Act 1986, after subsection (2) insert -

“(2A) Where -

(a) a mixture of heavy oils is produced in contravention of Part IIA of Schedule 2A to this Act, and

(b) the mixture is not produced as a result of approved mixing,

a duty of excise shall be charged on the mixture.”.

(2) In subsection (3) of that section, after “subsection (1)” insert “or (2A)”.

(3) In section 23C of that Act, in subsection (1)(a), after “section 23B(1)” insert “or (2A)”.

(4) In Schedule 2A to that Act, after paragraph 7 insert -

“PART IIA

UNREBATED HEAVY OIL

7A. A mixture of heavy oils is produced in contravention of this paragraph if such a mixture is produced by mixing -

(a) ultra low sulphur diesel in respect of which, on its delivery for home use, a declaration was made that it was intended for use as road fuel for a road vehicle; and

(b) heavy oil of any other description in respect of which on its delivery for home use, such a declaration was made.”.

(5) In paragraph 9 of that Schedule, after sub-paragraph (1) insert -

“(1A) Subject to paragraph 10, duty charged under subsection (2A) of section 23B of this Act shall be charged at the rate for heavy oil in force at the time when the mixture is produced.”.

Alcoholic liquors

4. (1) The Alcoholic Liquor Duties Act 1986 shall be amended in accordance with this article.

(2) In section 58(1A) of that Act, for "£37.54" substitute "£45.05".

(3) In Schedule 1 to that Act, for "201.50" substitute "161.20".

Made this *6th* day of *April* 1998



Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Alcoholic Liquor Duties Act 1986 and the Hydrocarbon Oil Duties Act 1986, providing for new rates of excise duty analogous with those introduced in the United Kingdom.

The Order also replaces the definition of Ultra Low Sulphur Diesel (ULSD) found in the Hydrocarbon Oil Duties Act 1986. It also provides for excise duty, at the full rate for heavy oil used as road-fuel, to be charged on unapproved mixtures containing ULSD.