



Statutory Document No. 99/04

THE DOGS ACT 1990

**THE DOG LICENCE DUTY ORDER 2004**

*Approved by Tynwald*

*16<sup>th</sup> March 2004*

*Coming into operation*

*1st April 2004*

In exercise of the powers conferred on the Treasury by section 1(2) and (3) of the Dogs Act 1990<sup>1</sup>, and of all other enabling powers, the following Order is hereby made:—

**1. Citation and commencement**

This Order may be cited as the Dog Licence Duty Order 2004 and, subject to section 28(3) of the Dogs Act 1990, shall come into operation on the 1st April 2004.

**2. Rates of duty**

The rates of duty payable annually on a dog licence under section 1(1) of the Dogs Act 1990 shall be as set out in the following table:—

<i>Description of dog</i>	<i>On and after 1st April 2004 and before 1st April 2005</i>	<i>On and after 1st April 2005</i>
A dog which has been neutered	£6	£8
A dog kept by a person aged 60 or over		
Any other dog	£12	£16

**3. Revocation**

The Dog Licence Duty Order 1992<sup>2</sup> is revoked.

<sup>1</sup> 1990 c.16

<sup>2</sup> GC 34/92

MADE

11<sup>th</sup> February 2004



Minister for the Treasury

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EXPLANATORY NOTE

*(This note is not part of the Order.)*

This Order increases over 2 years the rate of duty on a dog licence, to £12 from 1st April 2004 and £16 from 1st April 2005. A lower rate of £6 and £8 respectively is payable on a dog which has been neutered or is kept by a person aged 60 or over.