



## CUSTOMS AND EXCISE ACTS 1986

### EXCISE DUTIES ORDER 2004

*Approved by Tynwald*

*20<sup>th</sup> April 2004*

*Coming into operation*

*In accordance with article 1*

In exercise of the powers conferred on the Treasury by section 72 of the Alcoholic Liquor Duties Act 1986<sup>(a)</sup>, section 5(1) of the Tobacco Products Duty Act 1986<sup>(b)</sup>, 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 2004 and, subject to section 180(3) of the Customs and Excise Management Act 1986<sup>(c)</sup>, shall come into operation –

(a) articles 1 and 2 at 6 pm on 17<sup>th</sup> March 2004, and

(b) articles 3, 4 and 5 on 21<sup>st</sup> March 2004.

#### **Tobacco Products Duty Act 1986**

2. For the Table of rates of duty in the Schedule to the Tobacco Products Duty Act 1986 substitute the following –

#### **“TABLE**

1.	Cigarettes	An amount equal to 22 per cent. of the retail price plus £99.80 per thousand cigarettes.
2.	Cigars	£145.35 per kilogram.
3.	Hand-rolling tobacco	£104.47 per kilogram.
4.	Other smoking tobacco and chewing tobacco.	£63.90 per kilogram.

”

<sup>(a)</sup> 1986 c.35.

<sup>(b)</sup> 1986 c.39.

<sup>(c)</sup> 1986 c.34.

## Alcoholic Liquor Duties Act 1986

3. The Alcoholic Liquor Duties Act 1986 shall be amended in accordance with the following.
4. In section 31(1AA)(a), for “£12.22” substitute “£12.59”.
5. For Part I of Schedule 1 substitute the following –

### “PART I

#### WINE OR MADE-WINE OF A STRENGTH NOT EXCEEDING 22 PER CENT.

Description of wine or made-wine	Rate of duty per hectolitre £
Wine or made-wine of a strength not exceeding 4 per cent.	£50.38
Wine or made-wine of a strength exceeding 4 per cent. but not exceeding 5.5 per cent.	£69.27
Wine or made-wine of a strength exceeding 5.5 per cent. but not exceeding 15 per cent. and not being sparkling.	£163.47
Sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent. but less than 8.5 per cent.	£166.70
Sparkling wine or sparkling made-wine of a strength of 8.5 per cent. or of a strength exceeding 8.5 per cent. but not exceeding 15 per cent.	£220.54
Wine or made-wine of a strength exceeding 15 per cent. but not exceeding 22 per cent.	£217.95”.

Made this

17<sup>th</sup>

day of

March

2004



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 Tobacco Products Duty Act 1986, providing for new rates of excise duty analogous with those introduced in the United Kingdom.