



CUSTOMS AND EXCISE ACTS 1986

EXCISE DUTIES ORDER 2005

Approved by Tynwald

17 May 2005

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^(a), 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 2005 and, subject to section 180(3) of the Customs and Excise Management Act 1986^(d), shall come into operation –

- (a) articles 1 and 5 at 6 pm on 16th March 2005; and
- (b) articles 2 to 4 on 21st March 2005.

Alcoholic Liquor Duties Act 1986

- 2. The Alcoholic Liquor Duties Act 1986 shall be amended as follows.
- 3. In section 31(1AA), for “£12.59” substitute “£12.92”.
- 4. For Schedule 1 to the Act substitute the following –

^(a) 1986 c.35.

^(c) 1986 c.39.

^(d) 1986 c.34.

“SCHEDULE 1

TABLE OF RATES OF DUTY ON WINE AND MADE-WINE

PART 1

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

Description of wine or made-wine	Rates of duty per hectolitre £
Wine or made-wine of a strength not exceeding 4 per cent.	51.69
Wine or made-wine of a strength exceeding 4 per cent. but not exceeding 5.5 per cent.	71.07
Wine or made-wine of a strength exceeding 5.5 per cent. but not exceeding 15 per cent. and not being sparkling	167.72
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.	223.62

PART II

WINE OR MADE-WINE OF A STRENGTH EXCEEDING 22 PER CENT.

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.	19.56

”

Tobacco Products Duty Act 1986

5. For the Table in the Schedule to the Tobacco Products Duty Act 1986 substitute the following –

“1.	Cigarettes	An amount equal to 22 per cent. of the retail price plus £102.39 per thousand cigarettes
2.	Cigars	£149.12 per kilogram
3.	Hand-rolling tobacco	£107.18 per kilogram
4.	Other smoking tobacco and chewing tobacco	£65.56 per kilogram”.

Made this 16th day of March 2005



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.

