



## ALCOHOLIC LIQUOR DUTIES ACT 1986

### DUTY STAMPS (AMENDMENT OF PARAGRAPH 1(3) OF SCHEDULE 2A TO THE ALCOHOLIC LIQUOR DUTIES ACT 1986) ORDER 2006

*Laid before Tynwald*

*21<sup>st</sup> March 2006*

*Coming into operation*

*1<sup>st</sup> February 2006*

In exercise of the powers conferred on the Treasury by paragraph 2(2) of Schedule 2A to the Alcoholic Liquor Duties Act 1986<sup>(a)</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 Duty Stamps (Amendment of paragraph 1(3) of Schedule 2A to the Alcoholic Liquor Duties Act 1986) Order 2006 and comes into operation on 1<sup>st</sup> February 2006.

#### **Amendment**

2. In paragraph 1(3) of Schedule 2A to the Alcoholic Liquor Duties Act 1986 (duty stamps: alcoholic liquor to which Schedule applies) –
- (a) in paragraph (a), after “spirits” insert “of a strength of 30 per cent. or more”, and
  - (b) in paragraph (b), for “exceeding 22 per cent.” substitute “of 30 per cent. or more”.

Made this *25<sup>th</sup>* day of *January* 2006.

Minister for the Treasury

<sup>(a)</sup> 1986 c.35, Schedule 2A was inserted by SD 573/04.

EXPLANATORY NOTE  
*(This Note is not part of the Order)*

This Order comes into operation on 1<sup>st</sup> February 2006 and has the effect of reducing the range of products that will be required to bear duty stamps.

The Order amends paragraph 1(3) of Schedule 2A to the Alcoholic Liquor Duties Act 1986 so that the Schedule will only apply to spirits, wine and made-wine that is of a strength of 30% alcohol-by-volume or more. Previously the Schedule applied to all spirits, as well as wine and made-wine of a strength exceeding 22% alcohol-by-volume.