



## HYDROCARBON OIL DUTIES ACT 1986

### EXCISE DUTIES ORDER 2006

*Approved by Tynwald*

*22nd March 2006*

*Coming into operation*

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

In exercise of the powers conferred on the Treasury by section 180 of the Customs and Excise Management Act 1986<sup>(a)</sup>, as applied by section 28(2) of the Hydrocarbon Oil Duties 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 2006 and comes into operation on 1<sup>st</sup> February 2006.

#### **Amendment of the Hydrocarbon Oil Duties Act 1986**

2. In section 14(1) of the Hydrocarbon Oil Duties Act 1986, for "£0.0482" substitute "£0.0604".

Made this 26<sup>th</sup> day of *January* 2006.

Minister for the Treasury

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#### **EXPLANATORY NOTE**

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

This Order amends section 14(1) of the Hydrocarbon Oil Duties Act 1986 so as to increase the duty-rate for light oil used as furnace fuel, thereby making a change analogous with that introduced in the United Kingdom.

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

<sup>(b)</sup> 1986 c.38.