



## ALCOHOLIC LIQUOR DUTIES ACT 1986

### ALCOHOLIC LIQUOR DUTIES ACT 1986 (DUTY STAMPS) ORDER 2006

*Approved by Tynwald*

*26<sup>th</sup> April 2006*

*Coming into operation*

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

In exercise of the powers conferred on the Treasury by section 180(3) of the Customs and Excise Management Act 1986<sup>(a)</sup>, as applied by section 72(2) of the Alcoholic Liquor 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 Alcoholic Liquor Duties Act 1986 (Duty Stamps) Order 2006 and, subject to section 180(3) of the Customs and Excise Management Act 1986, shall come into operation on 1<sup>st</sup> March 2006.

#### **Appointed day for the purposes of requiring containers of certain alcoholic liquors to be stamped**

2. For the purposes of article 1(2) of the Alcoholic Liquor Duties Act 1986 (Amendment) Order 2004<sup>(c)</sup> the amendments made by that Order shall have effect in relation to retail containers containing alcoholic liquor if the excise duty point for that alcoholic liquor falls on or after 1<sup>st</sup> March 2006.

Made this *1<sup>st</sup>* day of *March* 2006.

A handwritten signature in black ink, appearing to read 'R Bell'.

Minister for the Treasury

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

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

<sup>(c)</sup> SD No. 573/04.

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

This Order has the effect of bringing into operation the amendments made to the Alcoholic Liquor Duties Act 1986 by means of the Alcoholic Liquor Duties Act 1986 (Amendment) Order 2004.

The Order has the effect of implementing the requirements relating to the affixing "duty stamps" (or "tax stamps") to certain containers of alcoholic liquor with effect from 1<sup>st</sup> March 2006. However, under separate regulations being made such containers imported or removed from warehouse etc would not be required to bear such stamps until 1<sup>st</sup> October 2006.

The provisions are being brought in to allow those involved to make the necessary regulations and make other preparations.