

Statutory Document No. 2015/0131



*Customs and Excise Management Act 1986*  
*Alcoholic Liquor Duties Act 1986*  
*Tobacco Products Duty Act 1986*

## EXCISE DUTIES ORDER 2015

*Laid before Tynwald: 21<sup>st</sup> April 2015*

*Coming into operation in accordance with article 2*

The Treasury makes the following Order under section 180 of the Customs and Excise Management Act 1986<sup>1</sup>, section 72 of the Alcoholic Liquor Duties Act 1986 and sections 5 and 8 of the Tobacco Products Duty Act 1986.

### 1 Title

This Order is the Excise Duties Order 2015.

### 2 Commencement

This Order comes into operation as follows —

- (a) articles 1, 2 and 4 at 6 pm on 18 March 2015; and
- (b) article 3 on 23 March 2015.

### 3 Amendment of the Alcoholic Liquor Duties Act 1986

- (1) The Alcoholic Liquor Duties Act 1986 is amended as follows.
- (2) In section 4 (spirits: charge of excise duty), for “£28.22” substitute ~~££~~£27.66~~££~~.
- (3) In section 31(1AA) (excise duty on beer that is not small brewery beer) —
  - (a) in paragraph (za), for “£8.62” substitute ~~££~~£8.10~~££~~; and
  - (b) in paragraph (a), for “£18.74” substitute ~~££~~£18.37~~££~~.
- (4) In section 32(4) (high strength beer duty), for “£5.29” substitute ~~££~~£5.48~~££~~.
- (5) In section 58(1A) (excise duty on cider) —

<sup>1</sup> Section 180 has effect in relation to alcohol duties by virtue of section 72(2) of the Alcoholic Liquor Duties Act 1986 and in relation to tobacco duty by virtue of section 8 of the Tobacco Products Duty Act 1986.

- (a) in paragraph (a), for “£59.52” substitute **£58.75**; and
- (b) in paragraph (b), for “£39.66” substitute **£38.87**.
- (6) For Part 2 of Schedule 1 to the Act (Table of rates of duty on wine and made-wine), substitute —

**PART 2**

**WINE OR MADE-WINE OR 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.	27.66

**4 Amendment of the Tobacco Products Duty Act 1986**

For the Schedule to the Act substitute —

**SCHEDULE**

**TABLE OF RATES OF TOBACCO PRODUCT DUTY**

Table

1.	Cigarettes	An amount equal to 16.5 per cent. of the retail price plus £189.49 per thousand cigarettes
2.	Cigars	£236.37 per kilogram
3.	Hand-rolling tobacco	£185.74 per kilogram
4.	Other smoking tobacco and chewing tobacco	£103.91 per kilogram

**MADE 18<sup>TH</sup> MARCH 2015**

**W E Teare**  
*Minister for the Treasury*

*EXPLANATORY NOTE*

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

This Order makes changes to rates of excise duties in the Alcoholic Liquor Duties Act 1986 and the Tobacco Products Duty Act 1986 analogous to those made to the corresponding United Kingdom legislation following the United Kingdom Budget of 18 March 2015.