



## CUSTOMS AND EXCISE ACTS 1986

### EXCISE DUTIES ORDER 2011

*Approved by Tynwald*

*17 May 2011*

*Coming into operation in accordance with article 2*

The Treasury makes this Order under section 180 of the Customs and Excise Management Act 1986<sup>(1)</sup>, section 72 of the Alcoholic Liquor Duties Act 1986<sup>(2)</sup>, section 28 of the Hydrocarbon Oil Duties Act 1986<sup>(3)</sup> and section 8 of the Tobacco Products Duty Act 1986<sup>(4)</sup>.

#### **1 Title**

This Order is the Excise Duties Order 2011.

#### **2 Commencement**

- (1) This Order comes into operation when it is approved by Tynwald.
- (2) However, when it is approved it shall be deemed to have come into operation as follows—
  - (a) articles 1, 2, 4 and 5 at 6 p.m. on 23 March 2011; and
  - (b) article 3 on 28 March 2011.

#### **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 “£23.80” substitute “£25.52”.
- (3) In section 31(1AA) (excise duty on beer that is not small brewery beer), for “£17.32” substitute “£18.57”.

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<sup>(1)</sup> 1986 c.34, which has effect by virtue of section 72(2) of the Alcoholic Liquor Duties Act 1986, section 28(2) of the Hydrocarbon Oil Duties Act 1986 and section 8 of the Tobacco Products Duty Act 1986

<sup>(2)</sup> 1986 c.35

<sup>(3)</sup> 1986 c.38

<sup>(4)</sup> 1986 c.39

- (4) In section 58(1A) (excise duty on cider), for "£50.22", "£217.83" and "£33.46" respectively substitute "£53.84", "£233.55" and "£35.87".
- (5) For Schedule 1 to the Act (Table of rates of duty on wine and made-wine), substitute—

**"SCHEDULE 1**

**TABLE OF RATES OF DUTY ON WINE AND MADE-WINE**

**PART I**

**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.	74.32
Wine or made-wine of a strength exceeding 4 per cent. but not exceeding 5.5 per cent.	102.21
Wine or made-wine of a strength exceeding 5.5 per cent. but not exceeding 15 per cent. and not being sparkling	241.23
Sparkling wine or made-wine of a strength exceeding 5.5 per cent. but less than 8.5 per cent.	233.55
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.	308.99
Wine or made-wine of a strength exceeding 15 per cent. but not exceeding 22 per cent.	321.67

**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.	25.52

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

- (1) The Hydrocarbon Oil Duties Act 1986 is amended as follows.

- (2) In section 6(1A) (excise duty on hydrocarbon oil), for "£0.5895", "£0.3835", "£0.6867" and "£0.5895" respectively substitute "£0.5795", "£0.3770", "£0.6767" and "£0.5795".
- (3) In section 8(3) (excise duty on gas as road fuel), for "£0.2615" and "£0.3304" respectively substitute "£0.2470" and "£0.3161".
- (4) In section 11(1) (rebate on heavy oil), for "£0.1088" and "£0.1133" respectively substitute "£0.1070" and "£0.1114".
- (5) In section 14(1) (rebate on light oil used as furnace fuel), for "£0.1088" substitute "£0.1070".

5 **Amendment of the Tobacco Products Duty Act 1986**  
For the Schedule to the Act substitute—

**SCHEDULE**

**TABLE OF RATES OF TOBACCO PRODUCTS DUTY**

Table

1.	Cigarettes	An amount equal to 16.5 per cent. of the retail price plus £154.95 per thousand cigarettes
2.	Cigars	£193.29 per kilogram
3.	Hand-rolling tobacco	£151.90 per kilogram
4.	Other smoking tobacco and chewing tobacco	£84.98 per kilogram".

MADE

23rd March 2011

*James Callaghan*

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, Hydrocarbon Oil Duties Act 1986 and Tobacco Products Duty Act 1986 analogous to those made to the corresponding United Kingdom legislation following the United Kingdom Budget of 23 March 2011.