



CUSTOMS AND EXCISE ACTS 1986

EXCISE DUTIES ORDER 2000

Approved by Tynwald

16 May 2000

Coming into operation

In accordance with article 1

In exercise of the powers conferred on the Treasury by section 72 of the Alcoholic Liquor Duties Act 1986^(a), section 28 of the Hydrocarbon Oil Duties Act 1986^(b), section 5(1) of the Tobacco Products Duty Act 1986^(c), section 180 of the Customs and Excise Management Act 1986^(d), 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 2000 and, subject to section 180(3) of the Customs and Excise Management Act 1986, shall be deemed to have come into operation as follows -

- (a) articles 1, 2 and 4 at 6 pm on 21 March 2000, and
- (b) article 3 on 1 April 2000.

Hydrocarbon oils and gas for use as road fuel

2. (1) The Hydrocarbon Oil Duties Act 1986 shall be amended in accordance with this article.
- (2) In section 6(1A) of that Act, for “£0.5288”, “£0.4721” and “£0.5021” substitute “£0.5468”, “£0.4882” and “£0.5182” respectively.
- (3) In section 11(1) of that Act, for “£0.0265” and “£0.0303” substitute “£0.0274” and “£0.0313” respectively.
- (4) In section 13A(1A) of that Act, for “£0.0367” and “£0.0567” substitute “£0.0379” and “£0.0586” respectively.

(a) 1986 c.35.

(b) 1986 c.38.

(c) 1986 c.39.

(d) 1986 c.34.

(5) In section 14(1) of that Act, for “£0.0265” substitute “£0.0274”.

Alcoholic liquors

3. (1) The Alcoholic Liquor Duties Act 1986 shall be amended in accordance with this article.

(2) In section 31(1), for “£11.50” substitute “£11.89”.

(3) In section 58(1A), for “£37.92”, “£161.20” and “£25.27” substitute “£39.21”, “£166.70” and “£26.13” respectively.

(4) For the table in Schedule 1 substitute the following -

“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.	47.58
Wine or made-wine of a strength exceeding 4 per cent. but not exceeding 5.5 per cent.	65.42
Wine or made-wine of a strength exceeding 5.5 per cent but not exceeding 15 per cent. and not being sparkling	154.37
Sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent. but less than 8.5 per cent.	166.70
Sparkling wine or sparkling made-wine of a strength exceeding 8.5 per cent. or of a strength exceeding 8.5 per cent. but not exceeding 15 per cent.	220.54
Wine or made-wine of a strength exceeding 15 per cent. but not exceeding 22 per cent.	205.82

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.”.	19.56

Tobacco products

4. For the table in the Schedule to the Tobacco Products Duty Act 1986 substitute the following -

"TABLE

1.	Cigarettes	An amount equal to 22 per cent of the retail price plus £90.43 per thousand cigarettes
2.	Cigars	£132.33 per kilogram
3.	Hand-rolling tobacco	£95.12 per kilogram
4.	Other smoking tobacco and chewing tobacco	£58.17 per kilogram."

Made this *Sun* day of *April* 2000



Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Alcoholic Liquor Duties Act 1986, the Hydrocarbon Oil Duties Act 1986 and the Tobacco Products Duty Act 1986, providing for new rates of excise duty analogous with those introduced in the United Kingdom.