

Statutory Document No. 0207/13



Customs and Excise Acts 1986

EXCISE DUTIES ORDER 2013

Approved by Tynwald: 21 May 2013

Coming into Operation: in accordance with article 2

The Treasury makes the following Order under section 180 of the Customs and Excise Management Act 1986¹, section 72 of the Alcoholic Liquor Duties Act 1986² and section 8 of the Tobacco Products Duty Act 1986³.

1 Title

This Order is the Excise Duties Order 2013.

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 and 4 at 6 pm on 20 March 2013; and
 - (b) article 3 on 25 March 2013.

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 “£26.81” substitute **£28.22**.
- (3) In section 31(1AA) (excise duty on beer that is not small brewery beer) —
 - (a) in paragraph (za), for “£9.29” substitute **£9.17**; and
 - (b) in paragraph (a), for “£19.51” substitute **£19.12**.

¹ 1986 c.34. 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

² 1986 c.35

³ 1986 c.39

- (4) In section 32(4) (high strength beer duty), for “£4.88” substitute ~~£~~£5.09.
- (5) In section 58(1A) (excise duty on cider), for “£56.58”, “£245.32” and “£37.68” respectively substitute ~~£~~£59.52, ~~£~~£258.23 and ~~£~~£39.66.
- (6) 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.	82.18
Wine or made-wine of a strength exceeding 4 per cent. but not exceeding 5.5 per cent.	113.01
Wine or made-wine of a strength exceeding 5.5 per cent. but not exceeding 15 per cent. and not being sparkling	266.72
Sparkling wine or made-wine of a strength exceeding 5.5 per cent. but less than 8.5 per cent.	258.23
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.	341.63
Wine or made-wine of a strength exceeding 15 per cent. but not exceeding 22 per cent.	355.59

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.	28.22

4 Amendment of the Tobacco Products Duty Act 1986

For the Schedule to the Act substitute –

SCCHEDULE**TABLE OF RATES OF TOBACCO PRODUCTS DUTY****TABLE**

1.	Cigarettes	An amount equal to 16.5 per cent. of the retail price plus £176.22 per thousand cigarettes
2.	Cigars	£219.82 per kilogram
3.	Hand-rolling tobacco	£172.74 per kilogram
4.	Other smoking tobacco and chewing tobacco	£96.64 per kilogram

MADE 26 MARCH 2013

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 Tobacco Products Duty Act 1986 analogous to those made to the corresponding United Kingdom legislation following the United Kingdom Budget of 20 March 2013.