



Isle of Man

Ellan Vannin

AT 35 of 1986

ALCOHOLIC LIQUOR DUTIES ACT 1986



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ALCOHOLIC LIQUOR DUTIES ACT 1986

Received Royal Assent: 24 July 1986
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AN ACT to make provision relating to the excise duties on spirits, beer, wine, made-wine and cider; to repeal and replace certain other enactments relating to excise; and to provide for connected matters.

Editorial Note: The Alcoholic Liquor Duties Act 1986 is repealed by the Alcoholic Liquor Duties Act 1986 (Savings and Repeal) Order 2023 [SD2023/0232], subject to savings.

The Alcoholic Liquor Duties Act 1986 is set out below as continued, subject to the modifications set out in the Alcohol Duty (Consequential Amendments and Transitional Provisions) Regulations 2023 [SD2023/0233].

PART I – PRELIMINARY

1 [Repealed]¹

2 [Repealed]²

3 [Repealed]³

PART II – SPIRITS

Charge of excise duty

4 [Repealed]⁴

Reliefs from excise duty

5 [Repealed]⁵
[P1979/4/6]

5A [Repealed]⁶

5A [Repealed]⁷

6 [Repealed]⁸

7 [Repealed]⁹

8 [Repealed]¹⁰

9 [Repealed]¹¹

10 [Repealed]¹²

Manufacture of spirits

11 **Licence to manufacture spirits**

[P1979/4/12]

- (1) No person shall manufacture spirits, whether by distillation of a fermented liquor or by any other process, unless he holds an excise licence

granted by the Treasury for that purpose under this section (referred to in this Act as a “distiller’s licence”).

- (2) [Repealed]¹³
- (3) [Repealed]¹⁴
- (4) [Repealed]¹⁵
- (5) Where the largest still to be used on any premises in respect of which a distiller’s licence is sought for the manufacture of spirits by distillation of a fermented liquor is of less than 18 hectolitres capacity, the Treasury may refuse to grant the licence or may grant it only subject to such conditions as it sees fit to impose.

12 Power to make regulations relating to manufacture of spirits

[P1979/4/13]

- (1) The Treasury may, with a view to the protection of the revenue, make regulations –
 - (a) regulating the manufacture of spirits, whether by distillation of a fermented liquor or by any other process;
 - (b) for securing and collecting the duty on spirits manufactured in the Island; and
 - (c) regulating the removal of spirits from a distillery.
- (2) Without prejudice to the generality of subsection (1), regulations under that subsection may –
 - (a) provide for the imposition under the regulations of conditions and restrictions relating to the matters mentioned in that subsection; and
 - (b) impose or provide for the imposition of requirements on a manufacturer of spirits to keep and preserve records relating to his business as such a manufacturer and to produce them to an officer when required to do so for the purpose of allowing him to inspect them, to copy or take extracts from them or to remove them at a reasonable time and for a reasonable period.
- (3) Where any documents removed under the powers conferred by subsection (2)(b) are lost or damaged, the Treasury shall be liable to compensate their owner for any expense reasonably incurred by him in replacing or repairing the documents.
- (4) Where –
 - (a) the Treasury is satisfied that any process of manufacture carried on by any person involving the manufacture of spirits is primarily directed to the production of some article other than spirits; or
 - (b) the Treasury sees fit in the case of any person manufacturing spirits by any process other than distillation of a fermented liquor,

it may direct that, subject to compliance with such conditions as it thinks proper to impose, such of the provisions of this Act relating to the manufacture of, or manufacturers of, spirits or such of any regulations made under this section as may be specified in the direction shall not apply in the case of that person.

- (5) If the Treasury so directs, spirits manufactured by a process to which a direction under subsection (4) applies shall be treated as not being within the charge of duty on spirits under section 47 (alcohol duty: charge) of F(No. 2)A 2023.¹⁶
- (6) If, save as provided in subsection (4), any person contravenes any regulation made under subsection (1) or with any condition, restriction or requirement imposed under such a regulation his contravention shall attract a penalty under section 9 of the *Finance Act 1994* (civil penalties), and any spirits, and any vessels, utensils and materials used for distilling or otherwise manufacturing or for preparing spirits, in respect of which any person contravenes any such regulation, condition, restriction or requirement, shall be liable to forfeiture.¹⁷
- (7) [Repealed]¹⁸
- (8) If any person in whose case a direction is given by the Treasury under subsection (4) acts in contravention of any condition imposed under that subsection which is applicable in his case, his contravention shall attract a penalty under section 9 of the *Finance Act 1994* (civil penalties), and any spirits in respect of which any person contravenes any such condition shall be liable to forfeiture.¹⁹

13 [Repealed]²⁰

14 Distiller's warehouse

[P1979/4/15]

- (1) A distiller may provide in association with his distillery a place of security for the deposit of spirits manufactured at that distillery and, if that place is approved by the Treasury and entry is made thereof by the distiller, may deposit therein without payment of duty any spirits so manufactured.
- (2) The Treasury may approve such place of security for such periods and subject to such conditions as it thinks fit.
- (3) A place of security for the time being approved by the Treasury under subsection (2) is referred to in this Act as a "distiller's warehouse".
- (4) [Repealed]²¹
- (5) Where, after the approval of a distiller's warehouse, the distiller by whom it is provided makes, without the previous consent of the Treasury, an alteration in or addition to that warehouse, the making of the alteration or

addition shall attract a penalty under section 9 of the *Finance Act 1994* (civil penalties).²²

- (6) The Treasury may make regulations —
- (a) regulating the warehousing of spirits in a distiller's warehouse;
 - (b) permitting, in so far as it appears to it necessary in order to meet the circumstances of any special case and subject to such conditions as it sees fit to impose, the deposit by a distiller in his distiller's warehouse without payment of duty of spirits other than spirits manufactured at the distillery associated with that warehouse;
 - (c) for securing the duties on spirits so warehoused;
- and subject to any such regulations, the provisions of Parts VII and X of the Management Act, except sections 93 and 97, shall apply in relation to a distiller's warehouse and spirits warehoused therein as they apply in relation to an excise warehouse approved under subsection (1) of section 93 of that Act and goods warehoused therein.
- (7) If any person contravenes any regulation made under subsection (6), or any condition imposed under such a regulation his contravention shall attract a penalty under section 9 of the *Finance Act 1994* (civil penalties), and any spirits in respect of which any person contravenes any such regulation or condition, shall be liable to forfeiture.²³
- (8) [Repealed]²⁴
- (9) The Treasury may at any time for reasonable cause revoke or vary the terms of its approval of a distiller's warehouse.

15 [Repealed]²⁵

16 [Repealed]²⁶

Rectifying and compounding of spirits

17 [Repealed]²⁷

18 [Repealed]²⁸

19 [Repealed]²⁹

20 [Repealed]³⁰

21 [Repealed]³¹

22 [Repealed]³²

General provisions relating to manufacture of spirits and British compounds

23 [Repealed]³³

24 Penalty for unlawful manufacture of spirits, etc

[P1979/4/25]

- (1) Save as provided by or under this Act, any person who, otherwise than under and in accordance with an excise licence under this Act so authorising him —
- (a) manufactures spirits, whether by distillation of a fermented liquor or by any other process; or
 - (b) has in his possession or uses a still for distilling, rectifying or compounding spirits; or
 - (c) distils or has in his possession any low wines or feints; or
 - (d) not being a vinegar-maker, produces or makes or has in his possession any wort or wash fit for distillation,³⁴

shall be guilty of an offence and shall be liable on summary conviction to a fine of £5,000.³⁵

- (2) Where there is insufficient evidence to convict a person of an offence under subsection (1), but it is proved that such an offence has been committed on some part of premises belonging to or occupied by that person in such circumstances that it could not have been committed

without his knowledge, that person shall be guilty of an offence and shall be liable on summary conviction to a fine of £1,000.³⁶

- (3) Any person found on premises on which spirits are being unlawfully manufactured or on which a still is being unlawfully used for rectifying or compounding spirits may be arrested.³⁷
- (4) All spirits and stills, vessels, utensils, wort, wash and other materials for manufacturing, distilling or preparing spirits —
 - (a) found in the possession of any person who commits an offence under subsection (1); or
 - (b) found on any premises on which such an offence has been committed,shall be liable to forfeiture.
- (5) Notwithstanding any other provision of the Customs and Excise Acts 1986 relating to goods seized as liable to forfeiture, any officer by whom any thing is seized as liable to forfeiture under subsection (4) may at his discretion forthwith spill, break up or destroy that thing.

General provisions relating to spirits

25 [Repealed]³⁸

26 [Repealed]³⁹

27 [Repealed]⁴⁰

28 [Repealed]⁴¹

29 [Repealed]⁴²

30 [Repealed]⁴³

PART III – BEER*Charge of excise duty*

31 [Repealed]⁴⁴

Beer from small breweries⁴⁵

31A [Repealed]⁴⁶

31B [Repealed]⁴⁷

31C [Repealed]⁴⁸

31D [Repealed]⁴⁹

31E [Repealed]⁵⁰

31F [Repealed]⁵¹

31G [Repealed]⁵²

Power to vary rates

31H [Repealed]⁵³

32 [Repealed]⁵⁴**33 to 35 [Repealed]⁵⁵***Reliefs from excise duty***36 [Repealed]⁵⁶****36A Suspension of duty: registration of persons and premises**

- (1) A person registered by the Treasury under this section may hold, on premises so registered in relation to him, any beer of a prescribed class or description —
 - (a) which has been produced in, or imported into, the Island, and
 - (b) which is chargeable as such with excise duty,without payment of that duty.
- (2) A person entitled under subsection (1) to hold beer on premises without payment of duty may also without payment of duty carry out on those premises such operations as may be prescribed on, or in relation to, such of the beer as may be prescribed.
- (3) No person shall be registered under this section unless —
 - (a) he is a registered brewer or packager of beer; and
 - (b) he appears to the Treasury to satisfy such requirements for registration as it may think fit to impose.
- (4) No premises shall be registered under this section unless —
 - (a) they are used for the production or packaging of beer, or
 - (b) they are adjacent to, and occupied by the same person as, premises falling within paragraph (a) which are registered under this section,and they appear to the Treasury to satisfy such requirements for registration as the Treasury may think fit to impose.
- (5) The Treasury may register a person or premises under this section for such periods and subject to such conditions as it thinks fit.
- (6) The Treasury may at any time for reasonable cause —
 - (a) revoke or vary the terms of its registration of any person or premises under this section; or
 - (b) restrict the premises which are so registered.
- (7) As respects beer chargeable with a duty of excise that has not been paid, regulations under section 44 may, without prejudice to the generality of that section, make provision —

- (a) regulating the holding or packaging of, or the carrying out of other operations on or in relation to, any such beer on registered premises without payment of the duty;
 - (b) for securing and collecting the duty on any such beer held on registered premises;
 - (c) permitting the removal of any such beer from registered premises without payment of duty in such circumstances and subject to such conditions as may be prescribed.
- (8) If any person contravenes or fails to comply with any condition of registration under this section his contravention or failure to comply shall attract a penalty under section 9 of the *Finance Act 1994* (civil penalties), and any beer in respect of which any person contravenes or fails to comply with any such condition shall be liable to forfeiture.⁵⁷
- (9) In this section —
- “prescribed” means specified in, or determined in accordance with, regulations made by the Treasury under section 44;
- “registered premises” means premises registered under this section.⁵⁸

37 [Repealed]⁵⁹

38 [Repealed]⁶⁰

39 [Repealed]⁶¹

40 [Repealed]⁶²

41 **Remission or repayment of duty on spoilt beer**

- (1) Where it is shown to the satisfaction of the Treasury that any beer which has been removed from any premises of a registered brewer in respect of which he is registered under section 42 below has become spoilt or otherwise unfit for use and, in the case of beer delivered to another person, has been returned to the registered brewer as so spoilt or unfit, the Treasury shall, subject to compliance with such conditions as it may by regulation impose, remit or repay any duty charged or paid in respect of the beer.
- (2) If any person contravenes or fails to comply with any regulation made under subsection (1), his contravention or failure to comply shall attract a penalty under section 9 of the *Finance Act 1994* (civil penalties).⁶³

*Production of beer***42 Registration of producers of beer**

- (1) A person who produces beer on any premises in the Island must be registered with the Treasury under this section in respect of those premises; and in this Act “registered brewer” means a person registered under this section in respect of any premises.
- (2) A person who produces beer on any premises shall not be required to be registered under this section in respect of those premises if the beer is produced solely for his own domestic use or solely for the purposes of research or experiments in the production of beer.
- (3) An application for the registration under this section of any person required to be so registered in respect of any premises —
 - (a) shall be made at least fourteen days before the day on which he begins production of beer on those premises; and
 - (b) shall be in such form and manner as the Treasury may by or under regulations prescribe;
 - (c) [Repealed]⁶⁴
- (4) [Repealed]⁶⁵
- (5) If any person fails to apply for registration under this section in circumstances where he is required by subsection (3)(a) to do so, his failure shall attract a penalty under section 9 of the *Finance Act 1994* (civil penalties) and any beer or worts produced in contravention of that provision shall be liable to forfeiture.⁶⁶
- (6) If any person produces beer on any premises in circumstances in which he is required to be, but is not, registered under this section in respect of those premises, his doing so shall attract a penalty under section 9 of the *Finance Act 1994* (civil penalties) which shall be calculated by reference to the amount of duty charged on the beer produced, and the beer produced and any worts found on those premises shall be liable to forfeiture.⁶⁷

43 [Repealed]⁶⁸**44 Beer regulations**

- (1) The Treasury may, with a view to managing, securing and collecting duty on beer produced in, or imported into, the Island or to the protection of the revenues derived from any duty of excise on beer, make regulations —
 - (a) regulating the production, packaging, keeping and storage of beer produced in the Island and the packaging, keeping and storage of beer imported into the Island;

- (b) regulating the registration of persons and premises under section 36A or 42 and the revocation or variation of any such registrations;
 - (c) for determining under or in accordance with the regulations when the production of beer begins and when it is completed;
 - (d) for securing and collecting the duty;
 - (e) for determining the duty and rate thereof and, in that connection, prescribing the method of charging the duty;
 - (f) for charging the duty, in such circumstances as may be prescribed in the regulations, by reference to a strength which the beer might reasonably be expected to have, or the rates of duty in force, at a time other than that at which the beer becomes chargeable;
 - (g) for relieving beer from the duty in such circumstances and to such extent as may be prescribed in the regulations;
 - (h) regulating and, in such circumstances as may be prescribed in the regulations, prohibiting the addition of substances to, the mixing of, or the carrying out of other operations on or in relation to, beer;
 - (j) regulating the transportation of beer in such circumstances as may be prescribed in the regulations;
 - (k) requiring the production of certificates as to matters relating to beer imported into the Island and the beer's production and producer, whether as alternative conditions for charging the duty on the beer at a rate lower than that specified by section 31(1AA)(a) or as evidence that conditions for charging the duty at such rate are satisfied.^{69 70}
- (2) Regulations under this section may make different provision for persons, premises or beer of different classes or descriptions, for different circumstances and for different cases.
- (3) Where any person contravenes or fails to comply with any regulation made under this section, his contravention or failure to comply shall attract a penalty under section 9 of the *Finance Act 1994* (civil penalties), and any article or substance in respect of which any person contravenes or fails to comply with any such regulation shall be liable to forfeiture.⁷¹

45 Drawback allowable to registered brewer

- (1) For the purpose of any claim for drawback by a registered brewer or person registered under section 36A in respect of duty charged on beer, duty which has been determined in accordance with regulations under section 44(1)(e) shall be deemed to be duty which has been paid (whether or not it is in fact paid by the time the claim is made).⁷²
- (2) Subject to such conditions as the Treasury sees fit to impose, drawback allowable to a registered brewer or person registered under section 36A in

respect of beer may be set against any amount to which he is chargeable in respect of any excise duty on beer, and, in relation to a registered brewer or person registered under section 36A, any reference in this Act or the Management Act to drawback payable shall be construed accordingly.⁷³

46 [Repealed]⁷⁴

47 [Repealed]⁷⁵

48 and 49 [Repealed]⁷⁶

PART IV – WINE AND MADE-WINE

50 [Repealed]⁷⁷

51 [Repealed]⁷⁸

51ZA [Repealed]⁷⁹

51A [Repealed]⁸⁰

51B [Repealed]⁸¹

52 **Power to regulate making of wine and other fermented product and provide for charging duty thereon**⁸²

[P1979/4/56]

- (1) The Treasury may with a view to managing the duties on wine and other fermented product produced in the Island for sale make regulations –
 - (a) prohibiting the production of wine and other fermented product for sale otherwise than under and in accordance with an excise licence issued by the Treasury;⁸³
 - (b) prescribing excise licence duty for the grant of an excise licence for the production of wine and other fermented product for sale;⁸⁴
 - (c) regulating the production of wine and other fermented product for sale;⁸⁵
 - (d) for determining the duty and rates thereof and in that connection prescribing the method of charging the duty;
 - (e) prohibiting or restricting the use of wine or cider in the production of other fermented product;⁸⁶
 - (f) for securing and collecting the duty;

(g) for relieving wine or other fermented product from the duty in such circumstances and to such extent as may be prescribed in the regulations.^{87 88}

(2) If any person contravenes any regulation made under this section, his contravention shall attract a penalty under section 9 of the *Finance Act 1994* (civil penalties), and any article in respect of which any person contravenes any such regulation shall be liable to forfeiture.⁸⁹

53 [Repealed]⁹⁰

54 [Repealed]⁹¹

55 [Repealed]⁹²

56 [Repealed]⁹³

57 **Remission or repayment of duty on spoilt wine or other fermented product**⁹⁴

[P1979/4/61]

(1) Where it is shown to the satisfaction of the Treasury that any wine or other fermented product which has been removed from the premises of a producer of wine or of other fermented product has accidentally become spoilt or otherwise unfit for use and, in the case of wine or other fermented product delivered to another person, has been returned to the producer as so spoilt or unfit, the Treasury shall, subject to compliance with such conditions as it may by regulations impose, remit or repay any duty charged or paid in respect of the wine or other fermented product.⁹⁵

(2) If any person contravenes any regulation made under subsection (1), his contravention shall attract a penalty under section 9 of the *Finance Act 1994* (civil penalties).⁹⁶

PART V – CIDER

58 **Excise duty on cider**

[P1979/4/62]

(1) [Repealed]⁹⁷

(1A) [Repealed]⁹⁸

(2) [Repealed]⁹⁹

(3) The Treasury may with a view to managing the duty on cider made in the Island make regulations –

- (a) prohibiting the making of cider for sale otherwise than under and in accordance with an excise licence issued by the Treasury;
 - (b) prescribing excise licence duty for the grant of an excise licence to make cider for sale;
 - (c) regulating the making of cider for sale;
 - (d) for determining the duty and the rate thereof and in that connection prescribing the method of charging the duty;
 - (e) for securing and collecting the duty;
 - (f) for relieving cider from the duty in such circumstances and to such extent as may be prescribed in the regulations;
 - (g) regulating and, in such circumstances as may be prescribed in the regulations, prohibiting the addition of substances to, the mixing of, or the carrying out of other operations on, or in relation to, cider.¹⁰⁰
- (4) If any person contravenes any regulation made under subsection (3), his doing so shall attract a penalty under section 9 of the *Finance Act 1994* (civil penalties) which shall be calculated by reference to the amount of duty charged on the cider made, and the cider and any article in respect of which any person contravenes any such regulation shall be liable to forfeiture.¹⁰¹
- (5) References in this section to making cider shall be construed as including references to producing sparkling cider by rendering cider sparkling; and references in this section to cider made in the Island, to makers of cider and to making cider for sale shall be construed accordingly.¹⁰²

58A [Repealed]¹⁰³

58B [Repealed]¹⁰⁴

59 [Repealed]¹⁰⁵

60 Remission or repayment of duty on spoiled cider

[P1979/4/64]

- (1) Where it is shown to the satisfaction of the Treasury that any cider which has been removed from the premises of a maker of cider has accidentally become spoiled or otherwise unfit for use and, in the case of cider delivered to another person, has been returned to the maker as so spoiled or unfit, the Treasury shall, subject to compliance with such conditions as it may by regulations impose, remit or repay any duty charged or paid in respect of the cider.

- (1A) In subsection (1) the references to a maker of cider include references to any person who is taken for the purposes of section 58 to be a maker of cider.¹⁰⁶
- (2) If any person contravenes any regulation made under subsection (1), his contravention shall attract a penalty under section 9 of the *Finance Act 1994* (civil penalties).¹⁰⁷

PART VI – GENERAL CONTROL PROVISIONS

Sale of dutiable alcoholic liquors

60A [Repealed]¹⁰⁸

60B [Repealed]¹⁰⁹

61 [Repealed]¹¹⁰

62 [Repealed]¹¹¹

63 [Repealed]¹¹²

Denatured alcohol

64 [Repealed]¹¹³

64A Retail containers of certain alcoholic liquors to be stamped

Schedule 2A to this Act (duty stamps) has effect.¹¹⁴

65 Power to make regulations relating to denatured alcohol

[P1979/4/77]

- (1) The Treasury may with a view to the protection of the revenue make regulations –
- (a) regulating the denaturing of dutiable alcoholic liquor and the supply, storage, removal, sale, delivery, receipt, use and exportation or shipment as stores of denatured alcohol;¹¹⁵
 - (b) prescribing the dutiable alcoholic liquor which may be used, and the substances which may be mixed therewith, for denaturing;¹¹⁶
 - (c) permitting dutiable alcoholic liquor to be denatured in warehouse;¹¹⁷

- (d) permitting the dealing wholesale (within the meaning of section 64) without a licence such denatured alcohol as may be specified in the regulations;¹¹⁸
 - (e) regulating the importation, receipt, removal, storage and use of dutiable alcoholic liquor for denaturing;¹¹⁹
 - (f) regulating the storage and removal of substances to be used in denaturing dutiable alcoholic liquor;¹²⁰
 - (g) prescribing the manner in which account is to be kept of stocks of denatured alcohol in the possession of authorised or licenced denaturers and of retailers of denatured alcohol;¹²¹
 - (h) for securing any duty chargeable in respect of denatured alcohol of any class.¹²²
- (2) Without prejudice to the generality of subsection (1), regulations under this section may –
- (a) provide for the imposition under the regulations of conditions and restrictions relating to the matters mentioned in that subsection; and
 - (aa) frame any provision of the regulations with respect to the supply, receipt or use of denatured alcohol by reference to matters to be contained from time to time in a notice published in accordance with the regulations by the Treasury and having effect until withdrawn in accordance with the regulations; and¹²³
 - (b) impose or provide for the imposition by regulations or requirements on authorised or licensed denaturers and on retailers of denatured alcohol to keep and preserve records relating to their businesses as such and to produce them to an officer when required to do so for the purpose of allowing him to inspect them, to copy or take extracts from them or to remove them at a reasonable time and for a reasonable period.¹²⁴
- (3) Where any documents removed under the powers conferred by subsection (2)(b) are lost or damaged the Treasury shall be liable to compensate their owner for any expenses reasonably incurred by him in replacing or repairing the documents.
- (4) If any person contravenes any regulation under this section, or with any condition, restriction or requirement imposed under such a regulation, his contravention shall attract a penalty under section 9 of the *Finance Act 1994* (civil penalties).¹²⁵
- (5) If, save as permitted by any regulation under this section, any person deals wholesale (within the meaning of section 64) in denatured alcohol otherwise than under and in accordance with a licence under section 64 his doing so shall attract a penalty under section 9 of the *Finance Act 1994* (civil penalties).¹²⁶

- (6) Any dutiable alcoholic liquor or denatured alcohol in respect of which there is such a contravention as is mentioned in subsection (4) or any such dealing as is mentioned in subsection (5) shall be liable to forfeiture.¹²⁷

66 [Repealed]¹²⁸

67 [Repealed]¹²⁹

68 [Repealed]¹³⁰

68A [Repealed]¹³¹

68B Denatured alcohol exemption from duty

- (1) The liquors on which duty is charged under this Act shall not include any denatured alcohol; and any duty so charged on liquor which has become denatured alcohol before the requirement to pay the duty takes effect shall be remitted.

- (2) In this section —

“denatured alcohol” means any dutiable alcoholic liquor which has been subjected to the process of being mixed in the prescribed manner with a prescribed substance; and

“prescribed” means prescribed by the Treasury in regulations.

- (3) The power of the Treasury to make regulations defining denatured alcohol for the purposes of this section shall include —

- (a) power, in prescribing any substance or any manner of mixing a substance with a liquor, to do so by reference to such circumstances or other factors, or to the approval or opinion of such persons (including the authorities of a member State), as it may consider appropriate;
- (b) power to make different provision for different cases; and
- (c) power to make such supplemental, incidental, consequential and transitional provision as the Treasury thinks fit.

- (4) Sections 13A to 16 of the *Finance Act 1994* (an Act of Parliament) (review and appeals) shall have effect in relation to any decision which —

- (a) is made under or for the purposes of any regulations under this section, and
- (b) is a decision given to any person as to whether a manner of mixing any substance with any liquor is to be, or to continue to be, approved in his case, or as to the conditions subject to which it is so approved,

as if that decision were a decision falling within section 13A(2)(j) of that Act.¹³²

Still licences

69 [Repealed]¹³³

70 [Repealed]¹³⁴

71 [Repealed]¹³⁵

PART VIA¹³⁶

WHOLESALE OF CONTROLLED LIQUOR

71A Definitions

- (1) This section defines certain expressions used in this Part.
- (2) A sale is of “**controlled liquor**” if —
 - (a) it is a sale of dutiable alcoholic liquor on which duty is charged under this Act at a rate greater than nil; and
 - (b) the excise duty point for the liquor falls at or before the time of the sale.
- (3) Controlled liquor is sold “**wholesale**” if —
 - (a) the sale is of any quantity of the liquor;
 - (b) the seller is carrying on a trade or business and the sale is made in the course of that trade or business;
 - (c) the sale is to a buyer carrying on a trade or business, for sale or supply in the course of that trade or business; and
 - (d) the sale is not an incidental sale, a group sale or an excluded sale, and a reference to buying controlled liquor wholesale is to be read accordingly.
- (4) A sale is an “**incidental sale**” if —
 - (a) the seller makes authorised retail sales of alcoholic liquor of any description; and
 - (b) the sale is incidental to those sales.
- (5) A sale is an “**authorised retail sale**” if it is made by retail under and in accordance with a licence or other authorisation under an enactment regulating the sale and supply of alcohol.

- (6) A sale is a “**group sale**” if the seller and the buyer are both bodies corporate which are members of the same group (see section 71J).
- (7) A sale is an “**excluded sale**” if it is of a description prescribed by or under regulations made by the Treasury.
- (8) “**Controlled activity**” means —
 - (a) selling controlled liquor wholesale;
 - (b) offering or exposing controlled liquor for sale in circumstances in which the sale (if made) would be a wholesale sale; or
 - (c) arranging in the course of a trade or business for controlled liquor to be sold wholesale, or offered or exposed for sale in circumstances in which the sale (if made) would be a wholesale sale.
- (9) “**Island person**” means a person who is established in the Island for the purposes of value added tax (see paragraph 1(10) of Schedule 2 to the *Value Added Tax Act 1996*).
- (10) “**UK person**” means a person who is UK-established for the purposes of value added tax (see paragraph 1(10) of Schedule 1 to the *Value Added Tax Act 1994* (an Act of Parliament)).¹³⁷

71B Further provisions relating to definitions

- (1) The Treasury may by regulations make provision as to the cases in which sales are, or are not, to be treated for the purposes of this Part as —
 - (a) wholesale sales;
 - (b) sales of controlled liquor;
 - (c) incidental sales;
 - (d) authorised retail sales; or
 - (e) group sales.
- (2) The Treasury may by regulations make provision as to the cases in which a person is, or is not, to be treated for the purposes of this Part as carrying on a controlled activity by virtue of section 71A(8)(b) or (c) (offering and exposing for sale and arranging for sale etc).¹³⁸

71C Approval to carry on controlled activity

- (1) An Island person may not carry on a controlled activity otherwise than in accordance with an approval given by the Treasury under this section.¹³⁹
- (2) The Treasury may approve a person under this section to carry on a controlled activity only if it is satisfied that the person is a fit and proper person to carry on the activity.
- (3) The Treasury may approve a person under this section to carry on a controlled activity for such periods and subject to such conditions or

restrictions as it thinks fit or as it may by or under regulations made by it prescribe.

- (4) The conditions or restrictions may include conditions or restrictions requiring the controlled activity to be carried on only at or from premises specified or approved by the Treasury.
- (5) The Treasury may at any time for reasonable cause revoke or vary the terms of an approval under this section.
- (6) In this Part, “**approved person**” means a person approved under this section to carry on a controlled activity.¹⁴⁰

71D [Repealed]¹⁴¹

71E Regulations relating to approval, registration and controlled activities

- (1) The Treasury may by regulations make provision —
 - (a) regulating the approval and registration of persons under this Part;
 - (b) regulating the variation or revocation of any such approval or registration or of any condition or restriction to which such an approval or registration is subject;
 - (c) about the register maintained under section 71D;
 - (d) regulating the carrying on of controlled activities; and
 - (e) imposing obligations on approved persons.
- (2) The regulations may, in particular, make provision —
 - (a) requiring applications, and other communications with the Treasury, to be made electronically;
 - (b) as to the procedure for the approval and registration of bodies corporate who are members of the same group and for members of such a group to be jointly and severally liable for any penalties imposed under —
 - (i) the regulations; or
 - (ii) Schedule 2B;
 - (c) requiring approved persons to keep and make available for inspection such records relating to controlled activities as may be prescribed by or under the regulations;
 - (d) imposing a penalty of an amount prescribed by the regulations (which must not exceed £1,000) for a contravention of —
 - (i) the regulations; or
 - (ii) any condition or restriction imposed under this Part;
 - (e) for the assessment and recovery of such a penalty; and

- (f) for dutiable alcoholic liquor (whether or not charged with any duty and whether or not that duty has been paid) to be subject to forfeiture for a contravention of —
 - (i) this Part or the regulations; or
 - (ii) any condition or restriction imposed under this Part.¹⁴²

71F [Repealed]¹⁴³

71G [Repealed]¹⁴⁴

71H [Repealed]¹⁴⁵

71I Regulations

Regulations under this Part —

- (a) may make provision which applies generally or only for specified cases or purposes;
- (b) may make different provision for different cases or purposes;
- (c) may include incidental, consequential, transitional or transitory provision; and
- (d) may confer a discretion on the Treasury.¹⁴⁶

71J [Repealed]¹⁴⁷

71K [Repealed]¹⁴⁸

PART VII – MISCELLANEOUS

General

72 Public documents

- (1) [Repealed]¹⁴⁹
- (2) Section 180 of the *Customs and Excise Management Act 1986* (Tynwald procedure, application of legislation, power to amend and date of commencement) shall have effect in relation to this Act as it has in relation to that Act and for this purpose, the references in that section to “section 190” and “the *Customs and Excise Management Act 1979*” shall be construed as references to “section 76” and “the *Alcoholic Liquor Duties Act 1979*” respectively.
- (3) [Repealed]¹⁵⁰

73 Powers in relation to directions and licences

[P1979/4/91]

- (1) Directions given under any provision of this Act may make different provision for different circumstances and may be varied or revoked by subsequent direction thereunder.
- (2) [Repealed]¹⁵¹
- (3) [Repealed]¹⁵²

74 Interpretation

[P1979/4/4]

- (1) [Repealed]¹⁵³
- (1) In this Act, unless the context otherwise requires, —
 - “beer” has the meaning given by paragraph 3 of Schedule 6 to F(No. 2)A 2023;
 - “cider” has the meaning given by paragraph 5 of Schedule 6 to F(No. 2)A 2023;
 - “distiller” means a person holding a distiller’s licence under section 11;
 - “distiller’s licence” has the meaning given by section 11(1);
 - “distiller’s warehouse” means a place of security provided by a distiller and approved by the Treasury under section 14(1);
 - “distillery” means premises where spirits are manufactured, whether by distillation of a fermented liquor or by any other process;
 - “duty” in the case of alcoholic products on which excise duty has been charged, or was chargeable, under this Act before 1 August 2023 means that duty, and in all other cases means “alcohol duty” within the meaning given by section 47 (alcohol duty: charge) of F(No. 2)A 2023, and references to drawback are to be construed accordingly;
 - “F(No. 2)A 2023” means the Finance (No. 2) Act 2023 (of Parliament), as it has effect in the Island⁴;
 - “licensed”, in relation to producers of wine or other fermented product, means a producer who holds a licence to produce wine or other fermented product respectively under section 52(1) of ALDA;
 - “the Management Act” means the Customs and Excise Management Act 1986;
 - “packager”, in relation to beer, means a person carrying on the business of packaging beer;
 - “packaging”, in relation to beer, means to put beer into tanks, casks, kegs, cans, bottles or any other receptacles of a kind in which beer is distributed for sale by another person;

“producer of other fermented product” includes a person who renders other fermented product sparkling, and “produce”, in relation to other fermented product, is to be construed accordingly;

“producer of wine” includes a person who renders wine sparkling, and “produce”, in relation to wine, is to be construed accordingly;

“other fermented product” has the meaning given by paragraph 12 of Schedule 6 to F(No. 2)A 2023;

“registered brewer” has the meaning given by section 42(1);

“strength” in relation to any alcoholic product has the meaning given by “alcoholic strength” by section 45 (alcoholic strength) of F(No. 2)A 2023;

“spirits” has the meaning given by paragraph 1 of Schedule 6 to F(No. 2)A 2023;

“wine” has the meaning given by paragraph 11 of Schedule 6 to F(No. 2)A 2023.¹⁵⁴

(2) This Act and the other Acts included in the Customs and Excise Acts 1986 shall be construed as one Act but where a provision of this Act refers to this Act that reference is not to be construed as including a reference to any of the others.

(3) Any expression used in this Act or any instrument made under this Act to which a meaning is given by any other Act included in the Customs and Excise Acts 1986 has, except where the context otherwise requires, the same meaning in this Act or in any such instrument as in that Act; and for ease of reference the Table below indicates the expression used in this Act to which a meaning is given by any other such Act —

Management Act

“container”

“the Customs and Excise Acts 1986”

“excise duty point”¹⁵⁵

“excise warehouse”

“goods”

“hovercraft”

“importer”

“Manx Waters”

“night”

“occupier”

“officer” and “proper” in relation to an officer

“ship” and “British ship”

“shipped”

“shipment”
“stores”
“tons register”
“warehouse”
“warehousing regulations”.¹⁵⁶

(4) [Repealed]¹⁵⁷

75 Sparkling wines

[P1979/4/Sch 1]

- (1) Subsections (2) to (7) apply for the purposes of this Act.¹⁵⁸
- (2) Wine or other fermented product which is for the time being in a closed container is sparkling if, due to the presence of carbon dioxide or any other gas, the pressure in the container, measured at a temperature of 20°C, is not less than 3 bars in excess of atmospheric pressure.¹⁵⁹
- (3) Wine or other fermented product which is for the time being in a closed container is sparkling regardless of the pressure in the container if the container has a mushroom-shaped stopper (whether solid or hollow) held in place by a tie or fastening.¹⁶⁰
- (4) Wine or other fermented product which is not for the time being in a closed container is sparkling if it has characteristics similar to those of wine or other fermented product which has been removed from a closed container and which, before removal, fell within subsection (2).¹⁶¹
- (5) Wine or other fermented product shall be regarded as having been rendered sparkling if, as a result of aeration, fermentation or any other process, it either falls within subsection (2) or takes on such characteristics as are referred to in subsection (4).¹⁶²
- (6) Wine or other fermented product which has not previously been rendered sparkling by virtue of subsection (5) shall be regarded as having been rendered sparkling if it is transferred into a closed container which has a mushroom-shaped stopper (whether solid or hollow) held in place by a tie or fastening.¹⁶³
- (7) Wine or other fermented product which is in a closed container and has not previously been rendered sparkling by virtue of subsections (5) or (6) shall be regarded as having been rendered sparkling if the stopper of its container is exchanged for a stopper of a kind mentioned in subsection (6).¹⁶⁴

76 [Repealed]¹⁶⁵

77 Citation and commencement

- (1) This Act may be cited as the Alcoholic Liquor Duties Act 1986 and is included in the Acts which may be cited as the Customs and Excise Acts 1986.
- (2) [Repealed]^{166 167}

Schedule 1¹⁶⁸**Schedule 2**¹⁶⁹**Schedule 2A****DUTY STAMPS**Section 64A¹⁷⁰**1 Retail containers to be stamped**

- (1) Retail containers of alcoholic liquors to which this Schedule applies shall be stamped —
 - (a) in such cases and circumstances, and with a duty stamp of such a type, as may be prescribed; but
 - (b) subject to such exceptions as may be prescribed.
- (2) In this Schedule, “**retail container**”, in relation to an alcoholic liquor, means a container —
 - (a) of a capacity of 35 centilitres or more, and
 - (b) in which, or from which, the liquor is intended to be sold by retail.
- (3) This Schedule applies to the following alcoholic liquors —
 - (a) spirits of a strength of 30 per cent. or more;¹⁷¹
 - (b) wine or made-wine of a strength of 30 per cent. or more.¹⁷²
- (4) For the purposes of this Schedule a retail container is “stamped” if —
 - (a) it carries a duty stamp of a type mentioned in sub-paragraph (5)(a) which has been affixed to the container in a way that complies with the requirements of regulations under this Schedule, or
 - (b) it carries a label which has been so affixed to the container and the label incorporates a duty stamp of a type mentioned in sub-paragraph (5)(b).
- (5) In this Schedule, “**duty stamp**” means any of the following —
 - (a) a document (a “type A stamp”) issued by or on behalf of the Treasury or the Commissioners which —
 - (i) is designed to be affixed to a retail container of alcoholic liquor, and
 - (ii) indicates that the appropriate duty, or an amount representing some or all of the appropriate duty, has been (or is to be) paid;
 - (b) a part of a label for a retail container or alcoholic liquor (a “type B stamp”) which —

- (i) is incorporated in the label under the authority of the Treasury or the Commissioners, and
 - (ii) indicates that the appropriate duty, or an amount representing some or all of the appropriate duty, has been (or is to be) paid.
- (6) In sub-paragraph (5) —
- “the appropriate duty” means the duty chargeable on the quantity and description of alcoholic liquor contained, or to be contained, in the retail container to which the stamp or the label incorporating the stamp is, or is to be, affixed; and
- “Commissioners” means the Commissioners of Customs and Excise in the United Kingdom.

2 Power to alter range of liquors, and capacity of retail container, to which this Schedule applies

- (1) The Treasury may by order amend sub-paragraph (a) of paragraph 1(2) for the purpose of varying the capacity from time to time specified in that paragraph.
- (2) The Treasury may by order amend paragraph 1(3) for the purpose of causing this Schedule —
 - (a) to apply to any description of alcoholic liquor to which it does not apply, or
 - (b) to cease to apply to any description of alcoholic liquor to which it does apply.

3 Acquisition of and payment for duty stamps

- (1) The Treasury may by regulations make provision as to the terms and conditions on which a person may obtain —
 - (a) a type A stamp,
 - (b) authority to incorporate in a label a type B stamp,
 - (c) authority to obtain a label incorporating a type B stamp,
 - (d) authority to affix such a label to a retail container of alcoholic liquor.
- (2) Regulations under sub-paragraph (1) may in particular make provision for or in connection with —
 - (a) requiring a person in prescribed cases or circumstances to pay, or agree to pay, the prescribed amount to the Treasury or to a person authorised by the Treasury for this purpose;

- (b) requiring a person in prescribed cases or circumstances to provide to the Treasury such security as it may require in respect of payment of the appropriate duty.
- (3) An amount prescribed for the purposes of sub-paragraph (2)(a) must not exceed the aggregate of —
 - (a) an amount representing the appropriate duty, and
 - (b) in the case of a type A stamp, the cost of issuing the stamp.
- (4) The whole of an amount payable for a duty stamp shall be treated for the purposes of the Customs and Excise Acts 1986 as an amount due by way of excise duty.
- (5) In this paragraph, “the appropriate duty” means the duty chargeable on the quantity and description of alcoholic liquor contained, or to be contained, in the retail container to which the stamp, or the label incorporating the stamp, is to be affixed.

4 Regulations

- (1) The Treasury may by regulations make provision as to such matters relating to duty stamps as appear to it to be necessary or expedient.
- (2) Regulations under this Schedule may in particular make provision about —
 - (a) the times at which a retail container must bear a duty stamp including the production of a label incorporating a type B stamp;
 - (b) the type of duty stamp with which a retail container is to be stamped in any particular case or circumstances;
 - (c) the design and appearance of a duty stamp (including the production of a label incorporating a type B stamp);
 - (d) the information that is to appear on a duty stamp;
 - (e) the cost of issuing a type A stamp for the purposes of paragraph 3(3)(b);
 - (f) the procedure for obtaining —
 - (i) a type A stamp,
 - (ii) authority to incorporate in a label a type B stamp,
 - (iii) authority to obtain a label incorporating a type B stamp,
 - (iv) authority to affix such a label to a retail container of alcoholic liquor, (including provision for setting periods of notice);
 - (g) where on the container a type A stamp, or a label incorporating a type B stamp, is to be affixed;

- (h) repayment of, or credit in prescribed circumstances and subject to such conditions as may be prescribed, all or part of a payment made under or by virtue of this Schedule to the Treasury or to a person authorised by the Treasury;
 - (i) liability to forfeiture in prescribed circumstances of some or all of a payment made, or security provided, under or by virtue of this Schedule to the Treasury or to a person authorised by the Treasury.
- (3) Regulations under this Schedule may also, in particular, make provision for or in connection with a type A stamp, or a label incorporating a type B stamp, from being used by a person other than —
- (a) in the case of a type A stamp, the person to or for whom the stamp was issued or a person authorised by that person to affix the stamp to a retail container of alcoholic liquor,
 - (b) in the case of a type B stamp, the person to or for whom authority to obtain the label incorporating the stamp, or to affix that label to a retail container of alcoholic liquor, was given by the Treasury.
- (4) Regulations under this Schedule may also, in particular, make provision —
- (a) for or in connection with requiring a person who is not established, and does not have any fixed establishment, in the Island, in prescribed circumstances, to appoint another person (a “duty stamps representative”) to act on his behalf in relation to duty stamps, and
 - (b) as to the rights, obligations or liabilities of duty stamp representatives.
- (5) The Treasury may, with a view to the protection of the revenue, make regulations for securing and collecting duty payable in accordance with this Schedule.
- (6) Regulations under this Schedule may make different provision for different cases.

5 Offences of possession, sale etc. of unstamped containers

- (1) Except in such cases as may be prescribed, a person commits an offence if he —
- (a) is in possession of, transports or displays, or
 - (b) sells, offers for sale or otherwise deals in,
unstamped retail containers containing alcoholic liquor to which this Schedule applies.
- (2) It is a defence for a person charged with an offence under this paragraph to prove that the retail containers in question were not required to be stamped.

- (3) A person who commits an offence under this paragraph is liable on summary conviction to a fine not exceeding £5,000.
- (4) A retail container in relation to which an offence under this paragraph is committed is liable to forfeiture (together with its contents).

6 Offences of using premises for sale of liquor in or from unstamped containers

- (1) A manager of premises commits an offence if —
 - (a) he suffers the premises to be used for the sale of liquor in an unstamped retail container, or for the sale of liquor that is from an unstamped retail container; and
 - (b) the liquor is alcoholic liquor to which this Schedule applies.
- (2) It is a defence for a person charged with an offence under this paragraph to prove that the retail container in question was not required to be stamped.
- (3) A person who commits an offence under this paragraph is liable on summary conviction to a fine not exceeding £5,000.
- (4) Where an offence is committed under this paragraph, all unstamped retail containers of alcoholic liquor to which this Schedule applies that are on the premises at the time of the offence are liable to forfeiture (together with their contents).
- (5) For the purposes of this Schedule a person is a “manager” of premises if he —
 - (a) is entitled to control their use,
 - (b) is entrusted with their management, or
 - (c) is in charge of them.

7 Alcohol sales ban following conviction for offence under paragraph 6

- (1) A court by or before which a person is convicted of an offence under paragraph 6 may make an order prohibiting the use of the premises in question for the sale of alcoholic liquor during a period specified in the order.
- (2) The period specified in an order under this paragraph shall not exceed six months; and the first day of the period shall be the day specified as such in the order.
- (3) If a manager of premises suffers the premises to be used in breach of an order under this paragraph, he commits an offence and is liable on summary conviction to a fine not exceeding £5,000.

8 Penalty for altering duty stamps

- (1) This paragraph applies where a person —
 - (a) alters a type A stamp, otherwise than in accordance with regulations under this Schedule, after it has been issued, or
 - (b) so alters a type B stamp after the label in which it is incorporated has been produced.
- (2) His conduct attracts a penalty under section 9 of the Finance Act 1994 (of Parliament) (civil penalties), as it has effect in the Island.
- (3) The stamp, or the label in which it is incorporated, is liable to forfeiture.

9 Penalty for affixing wrong, altered or forged stamps, or over-labelling

- (1) This paragraph applies where a person affixes to a retail container that is required to be any of the items mentioned in sub-paragraphs (2) to (5).
- (2) The first is —
 - (a) a type A stamp, or
 - (b) a label incorporating a type B stamp,
if the stamp is not a correct stamp for that container in accordance with regulations made under this Schedule.
- (3) The second is —
 - (a) a type A stamp that has been altered, otherwise than in accordance with regulations under this Schedule, after it has been issued, or
 - (b) a label incorporating a type B stamp if the stamp has been so altered after the label has been produced.
- (4) The third is an item that purposes to be, but is not —
 - (a) a type A stamp, or
 - (b) a label incorporating a type B stamp.
- (5) The fourth is any label or other item affixed in such a way as to cover up all or part of —
 - (a) a type A stamp affixed to the container, or
 - (b) a type B stamp incorporated in a label affixed to the container,
except where the label or other item is so affixed in accordance with regulations under this Schedule.
- (6) The person's conduct attracts a penalty under section 9 of the Finance Act 1994 (of Parliament) (civil penalties), as it has effect in the Island.
- (7) The container is liable to forfeiture (together with its contents).

10 Penalty for failing to comply with the regulations

- (1) If a person fails to comply with a requirement imposed by or under regulations under this Schedule —
 - (a) his conduct attracts a penalty under section 9 of the Finance Act 1994 (of Parliament) (civil penalties), as it has effect in the Island;
 - (b) any article in respect of which he fails to comply with the requirement is liable to forfeiture (including, in the case of a container, its contents).
- (2) Regulations under this Schedule may make provision as to the amount by reference to which penalty under sub-paragraph (1)(a) is to be calculated.

11 Forfeitures of forged, altered or stolen duty stamps

- (1) The following items are liable to forfeiture.
- (2) The first is an item that purports to be, but is not —
 - (a) a type A stamp, or
 - (b) a label incorporating a type B stamp.
- (3) The second is —
 - (a) a type A stamp that has been altered, otherwise than in accordance with regulations under this Schedule, after it has been issued, or
 - (b) a label incorporating a type B stamp if the stamp has been so altered after the label has been produced.
- (4) The third is —
 - (a) a type A stamp, or
 - (b) a label incorporating a type B stamp, that is in a person's possession unlawfully.

12 Interpretation

In this Schedule —

“**duty stamp**” has the meaning given by paragraph 1(5);

“**prescribed**” means prescribed in regulations made by the Treasury;

“**retail container**” has the meaning given in paragraph 1(2);

“**stamped**” and “**unstamped**” are to be read in accordance with paragraph 1(4);

“**type A stamp**” has the meaning given by paragraph 1(5)(a);

“**type B stamp**” has the meaning given by paragraph 1(5)(b).

SCHEDULE 2B¹⁷³

Schedule 3¹⁷⁴



ENDNOTES

Table of Endnote References

-
- ¹ S 1 repealed by SD2023/0232.
- ² S 2 repealed by SD2023/0232.
- ³ S 3 repealed by SD2023/0232.
- ⁴ S 4 repealed by SD2023/0232.
- ⁵ S 5 repealed by SD578/12 with effect from 1 April 2013.
- ⁶ S 5A repealed by SD453/95.
- ⁷ S 5A inserted by SD152/09 and repealed by SD2023/0232.
- ⁸ S 6 repealed by SD2023/0232.
- ⁹ S 7 repealed by SD2023/0232.
- ¹⁰ S 8 repealed by SD484/05.
- ¹¹ S 9 repealed by SD2023/0232.
- ¹² S 10 repealed by SD2023/0232.
- ¹³ Subs (2) repealed by SD2019/0245.
- ¹⁴ Subs (3) repealed by SD2019/0245.
- ¹⁵ Subs (4) repealed by SD592/06.
- ¹⁶ Subs (5) modified by SD2023/0233.
- ¹⁷ Subs (6) amended by SD461/94.
- ¹⁸ Subs (7) repealed by SD461/94.
- ¹⁹ Subs (8) amended by SD461/94.
- ²⁰ S 13 repealed by SD592/06.
- ²¹ Subs (4) repealed by SD592/06.
- ²² Subs (5) substituted by SD461/94.
- ²³ Subs (7) amended by SD461/94.
- ²⁴ Subs (8) repealed by SD461/94.
- ²⁵ S 15 repealed by SD2023/0232.
- ²⁶ S 16 repealed by SD2023/0232.
- ²⁷ S 17 repealed by SD2023/0232.
- ²⁸ S 18 repealed by SD2023/0232.
- ²⁹ S 19 repealed by SD2023/0232.
- ³⁰ S 20 repealed by SD592/06.
- ³¹ S 21 repealed by SD578/12 Article 3(4).
- ³² S 22 repealed by SD377/96.
- ³³ S 23 repealed by SD592/06.
- ³⁴ Para (d) amended by SD210/93.
- ³⁵ Fine as increased by Criminal Justice (Penalties, Etc.) Act 1993 s 1.
- ³⁶ Fine as increased by Criminal Justice (Penalties, Etc.) Act 1993 s 1.
- ³⁷ Subs (3) amended by Police Powers and Procedures Act 1998 s 77.
- ³⁸ S 25 repealed by SD592/06.

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- ³⁹ S 26 repealed by GC13/90.
- ⁴⁰ S 27 repealed by SD592/06.
- ⁴¹ S 28 repealed by SD2023/0232.
- ⁴² S 29 repealed by SD2023/0232.
- ⁴³ S 30 repealed by SD592/06.
- ⁴⁴ S 31 repealed by SD2023/0232.
- ⁴⁵ Cross-heading substituted by SD664/11
- ⁴⁶ S 31A inserted by SD240/02 and repealed by SD2023/0232.
- ⁴⁷ S 31B inserted by SD240/02 and repealed by SD2023/0232.
- ⁴⁸ S 31C inserted by SD240/02 and repealed by SD2023/0232.
- ⁴⁹ S 31D inserted by SD240/02 and repealed by SD2023/0232.
- ⁵⁰ S 31E inserted by SD240/02 and repealed by SD2023/0232.
- ⁵¹ S 31F inserted by SD240/02 and repealed by SD2023/0232.
- ⁵² S 31G inserted by SD240/02 and repealed by SD2023/0232.
- ⁵³ S 31H inserted by SD522/02 and repealed by SD2023/0232.
- ⁵⁴ S 32 inserted by SD664/11 and repealed by SD2023/0232.
- ⁵⁵ Original sections 32 to 35 repealed by SD210/93.
- ⁵⁶ S 36 repealed by SD2023/0232.
- ⁵⁷ Subs (8) amended by SD461/94.
- ⁵⁸ S 36A inserted by SD210/93.
- ⁵⁹ S 37 repealed by SD2023/0232.
- ⁶⁰ S 38 repealed by SD390/93.
- ⁶¹ S 39 repealed by SD2023/0232.
- ⁶² S 40 repealed by SD2023/0232.
- ⁶³ S 41 substituted by SD210/93. Subs (2) amended by SD461/94.
- ⁶⁴ Para (c) repealed by SD2019/0245.
- ⁶⁵ Subs (4) repealed by SD2019/0245.
- ⁶⁶ Subs (5) amended by SD461/94.
- ⁶⁷ S42 substituted by SD210/93. Subs (6) amended by SD461/94.
- ⁶⁸ S 43 repealed by SD210/93.
- ⁶⁹ Para (k) added by SD522/02.
- ⁷⁰ Opening words of subsection (1) amended by SD664/11 and modified by SD2023/0233.
- ⁷¹ S 44 substituted by SD210/93. Subs (3) substituted by SD461/94.
- ⁷² Subs (1) amended by SD210/93.
- ⁷³ Subs (2) amended by SD210/93 and SD664/11.
- ⁷⁴ S 46 repealed by SD210/93.
- ⁷⁵ S 47 repealed by SD390/93.
- ⁷⁶ Ss 48 and 49 repealed by SD210/93.
- ⁷⁷ S 50 repealed by SD2023/0232.
- ⁷⁸ S 51 repealed by SD2023/0232.
- ⁷⁹ S 51ZA inserted by SD2020/0401 and repealed by SD2023/0232.

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- ⁸⁰ S 51A repealed by SD592/06.
- ⁸¹ S 51B inserted by SD706/96 and repealed by SD2023/0232.
- ⁸² S 52 heading modified by SD2023/0233.
- ⁸³ Para (a) modified by SD2023/0233, subject to transitional provision (see Reg.5 of SD2023/0233).
- ⁸⁴ Para (b) modified by SD2023/0233, subject to transitional provision (see Reg.5 of SD2023/0233).
- ⁸⁵ Para (c) modified by SD2023/0233, subject to transitional provision (see Reg.5 of SD2023/0233).
- ⁸⁶ Para (e) amended by SD227/97 and modified by SD2023/0233, subject to transitional provision (see Reg.5 of SD2023/0233).
- ⁸⁷ Para (g) modified by SD2023/0233, subject to transitional provision (see Reg.5 of SD2023/0233).
- ⁸⁸ Subs (1) modified by SD2023/0233, subject to transitional provision (see Reg.5 of SD2023/0233).
- ⁸⁹ Subs (2) amended by SD461/94.
- ⁹⁰ S 53 repealed by SD2023/0232.
- ⁹¹ S 54 repealed by SD2023/0232.
- ⁹² S 55 repealed by SD2023/0232.
- ⁹³ S 56 repealed by SD2023/0232.
- ⁹⁴ S 57 heading modified by SD2023/0233.
- ⁹⁵ Subs (1) modified by SD2023/0233.
- ⁹⁶ Subs (2) amended by SD461/94.
- ⁹⁷ Subs (1) repealed by SD2023/0232.
- ⁹⁸ Subs (1A) inserted by SD377/96 and repealed by SD2023/0232.
- ⁹⁹ Subs (2) repealed by SD2023/0232.
- ¹⁰⁰ Para (g) added by SD509/01.
- ¹⁰¹ Subs (4) amended by SD461/94.
- ¹⁰² Subs (5) added by SD706/96.
- ¹⁰³ S 58A inserted by SD706/96 and repealed by SD2023/0232.
- ¹⁰⁴ S 58B inserted by SD706/96 and repealed by SD2023/0232.
- ¹⁰⁵ S 59 repealed by SD2023/0232.
- ¹⁰⁶ Subs (1A) inserted by SD706/96.
- ¹⁰⁷ Subs (2) amended by SD461/94.
- ¹⁰⁸ S 60A inserted by SD390/93 and repealed by SD2023/0232.
- ¹⁰⁹ S 60B inserted by SD453/95 and repealed by SD2023/0232.
- ¹¹⁰ S 61 repealed by SD592/06.
- ¹¹¹ S 62 repealed by SD210/93.
- ¹¹² S 63 repealed by SD268/07.
- ¹¹³ S 64 repealed by SD2023/0232.
- ¹¹⁴ S 64A inserted by SD573/04 and made operative by SD74/06 w.e.f. 1/3/2006.
- ¹¹⁵ Para (a) amended by SD484/05.
- ¹¹⁶ Para (b) amended by SD484/05.

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- ¹¹⁷ Para (c) amended by SD484/05.
- ¹¹⁸ Para (d) amended by SD484/05.
- ¹¹⁹ Para (e) amended by SD484/05.
- ¹²⁰ Para (f) amended by SD484/05.
- ¹²¹ Para (g) amended by SD484/05.
- ¹²² Para (h) amended by SD484/05.
- ¹²³ Para (aa) inserted by SD484/05.
- ¹²⁴ Para (b) amended by SD484/05.
- ¹²⁵ Subs (4) amended by SD461/94.
- ¹²⁶ Subs (5) amended by SD461/94 and by SD484/05.
- ¹²⁷ Subs (6) amended by SD461/94 and by SD484/05.
- ¹²⁸ S 66 repealed by SD2023/0232.
- ¹²⁹ S 67 repealed by SD2023/0232.
- ¹³⁰ S 68 repealed by SD2023/0232.
- ¹³¹ S 68A inserted by SD390/93 and repealed by SD2023/0232.
- ¹³² S 68B inserted by SD484/05. Subs (4) amended by SD101/09.
- ¹³³ S 69 repealed by SD2023/0232.
- ¹³⁴ S 70 repealed by SD592/06.
- ¹³⁵ S 71 repealed by SD2023/0232.
- ¹³⁶ Part VIA inserted by SD2015/0162.
- ¹³⁷ S 71A inserted by SD2015/0162.
- ¹³⁸ S 71B inserted by SD2015/0162.
- ¹³⁹ Subs (1) in operation 1 January 2016 [see SD2015/0162 Art 2(2)]. Where an application made before that date has not been disposed of by that date subs (1) does not apply to the person until the application is disposed of [see SD2015/0162 Art.2(5)].
- ¹⁴⁰ S 71C inserted by SD2015/0162, see transitional provisions in SD2015/0162 Arts 2(4) & (5).
- ¹⁴¹ S 71D inserted by SD2015/0162 and repealed by SD2023/0232.
- ¹⁴² S 71E inserted by SD2015/0162.
- ¹⁴³ S 71F inserted by SD2015/0162 and repealed by SD2023/0232.
- ¹⁴⁴ S 71G inserted by SD2015/0162 and repealed by SD2023/0232.
- ¹⁴⁵ S 71H inserted by SD2015/0162 and repealed by SD2023/0232.
- ¹⁴⁶ S 71I inserted by SD2015/0162.
- ¹⁴⁷ S 71J inserted by SD2015/0162 and repealed by SD2023/0232.
- ¹⁴⁸ S 71K inserted by SD2015/0162 and repealed by SD2023/0232.
- ¹⁴⁹ Subs (1) repealed by SD2023/0232.
- ¹⁵⁰ Subs (3) repealed by SD2023/0232.
- ¹⁵¹ Subs (2) repealed by SD2023/0232.
- ¹⁵² Subs (3) repealed by SD2023/0232.
- ¹⁵³ Subs (1) repealed by SD2023/0232.
- ¹⁵⁴ Subs (1) inserted as modified by SD2023/0233. [Editorial Note: Subs (1) was not saved by SD2023/0232 but is described as being modified by SD2023/0233.]
- ¹⁵⁵ Item inserted by SD2015/0162.

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- ¹⁵⁶ Subs (3) amended by Territorial Sea (Consequential Provisions) Act 1991 Schs 1 and 2.
- ¹⁵⁷ Subs(4) repealed by SD2023/0232.
- ¹⁵⁸ Subs (1) substituted by SD390/93.
- ¹⁵⁹ Subs (2) substituted by SD390/93 and modified by SD2023/0233.
- ¹⁶⁰ Subs (3) substituted by SD390/93 and modified by SD2023/0233.
- ¹⁶¹ Subs (4) substituted by SD390/93 and modified by SD2023/0233.
- ¹⁶² Subs (5) added by SD390/93 and modified by SD2023/0233.
- ¹⁶³ Subs (6) added by SD390/93 and modified by SD2023/0233.
- ¹⁶⁴ Subs (7) added by SD390/93 and modified by SD2023/0233.
- ¹⁶⁵ S 76 repealed by SD2023/0232.
- ¹⁶⁶ ADO (whole Act) 1/4/1987 (GC53/87).
- ¹⁶⁷ Subs (2) repealed by SD2023/0232.
- ¹⁶⁸ Sch 1 repealed by SD2023/0232.
- ¹⁶⁹ Sch 2 repealed by SD2023/0232.
- ¹⁷⁰ Schedule 2A inserted by SD573/04 and made operative by SD74/06 w.e.f. 1/3/2006.
- ¹⁷¹ Item (a) amended by SD41/06.
- ¹⁷² Item (b) amended by SD41/06.
- ¹⁷³ Sch 2B inserted by SD2015/0162 and repealed by SD2023/0232.
- ¹⁷⁴ Sch 3 repealed by Statute Law Revision Act 1992 Sch 2.