

Statutory Document No. 2023/0232



*Customs and Excise Management Act 1986*  
*Alcoholic Liquor Duties Act 1986*

## **ALCOHOLIC LIQUOR DUTIES ACT 1986 (SAVINGS AND REPEAL) ORDER 2023<sup>1</sup>**

*Approved by Tynwald: 18 October 2023*  
*Coming into operation in accordance with article 2*

The Treasury makes the following Order under section 180(3) of the Customs and Excise Management Act 1986, by virtue of section 72 of the Alcoholic Liquor Duties Act 1986.

### **1 Title**

This Order is the Alcoholic Liquor Duties Act 1986 (Savings and Repeal) Order 2023.

### **2 Commencement**

- (1) This Order comes into operation when it is approved by Tynwald<sup>1</sup>.
- (2) However, when it is approved, it shall be deemed to have come into operation on 11 August 2023<sup>2</sup>.

### **3 Repeal of the Alcoholic Liquor Duties Act 1986**

Subject to article 4, the Alcoholic Liquor Duties Act 1986 is repealed.

<sup>1</sup> Section 180(3) of the Customs and Excise Management Act 1986 provides that the Treasury may by order add to, amend, vary or repeal any provision of that Act in such manner as may appear to it expedient for the purpose of making that Act correspond (subject to such modifications, exceptions or adaptations as it considers appropriate) with the like legislation from time to time operating in the United Kingdom, but no such order shall come into operation until it has been approved by Tynwald.

<sup>2</sup> Section 180(4) of the Customs and Excise Management Act 1986 provides that an order made under any provision of that Act may be made retrospective and be deemed to have come into operation from such day or days as may be specified in the order, not being earlier than the date from which legislation corresponding to such order has had effect in the United Kingdom.

#### 4 Savings provision - Alcoholic Liquor Duties Act 1986

- (1) The following sections of the Alcoholic Liquor Duties Act 1986 are saved and are subject to the consequential modifications contained in regulation 4 of the Alcoholic Liquor Duties Act 1986 (Savings and Repeal) Order 2023<sup>3</sup> —
- (a) section 11 (licence to manufacture spirits);
  - (b) section 12 (power to make regulations relating to manufacture of spirits);
  - (c) section 14 (distiller's warehouse);
  - (d) section 24 (penalty for unlawful manufacture of spirits, etc.);
  - (e) section 36A (suspension of duty: registration of persons and premises);
  - (f) section 41 (remission or repayment of duty on spoilt beer);
  - (g) section 42 (registration of producers of beer);
  - (h) section 44 (beer regulations);
  - (i) section 45 (drawback allowable to registered brewer);
  - (j) section 52 (power to regulate making of wine and made-wine and provide for charging duty thereon);
  - (k) section 57 (remission or repayment of duty on spoilt wine or made-wine);
  - (l) section 58(3) to (5) (excise duty on cider);
  - (m) section 60 (remission or repayment of duty on spoilt cider);
  - (n) section 64A (retail containers of certain alcoholic liquors to be stamped);
  - (o) section 65 (power to make regulations relating to denatured alcohol);
  - (p) section 68B (denatured alcohol exemption from duty);
  - (q) section 71A (definitions);
  - (r) section 71B (further provisions relating to definitions);
  - (s) section 71C (approval to carry on controlled activity);
  - (t) section 71E (regulations relating to approval, registration and controlled activities);
  - (u) section 71I (regulations)
  - (v) section 72(2) (public documents);
  - (w) section 73(1) (directions);
  - (x) section 74(2) and (3) (interpretation);
  - (y) section 75 (sparkling wines);

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<sup>3</sup> SD 2023/0233.

(z) section 77(1) (citation).

**MADE 9<sup>TH</sup> AUGUST 2023**

## ENDNOTES

### Table of Endnote References

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<sup>1</sup> The format of this legislation has been changed as provided for under section 75 of, and paragraph 2 of Schedule 1 to, the Legislation Act 2015. The changes have been approved by the Attorney General after consultation with the Clerk of Tynwald as required by section 76 of the Legislation Act 2015.