STATUTORY INSTRUMENTS

## 1994 No. 3041

## **ISLE OF MAN**

The Excise Duty (Amendment of the Isle of Man Act 1979) Order 1994

Made	28th November 1994
Laid before the House of	
Commons	30th November 1994
Coming into force	1st January 1995

The Treasury, in exercise of the powers conferred upon them by section 1(2) of the Isle of Man Act 1979(1) and of all other powers enabling them in that behalf, hereby make the following Order:

**1.** This Order may be cited as the Excise Duty (Amendment of the Isle of Man Act 1979) Order 1994 and shall come into force on 1st January 1995.

**2.**—(1) Beer duty shall become a common duty and accordingly the Isle of Man Act 1979 shall be amended as follows.

(2) In section 1(1) (common duties) in paragraph (b) the words ", other than beer," shall be omitted.

*Tim Wood Andrew Mackay* Two of the Lords Commissioners of Her Majesty's Treasury

28th November 1994

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

## **EXPLANATORY NOTE**

(This note is not part of the Order)

This Order, which comes into force on 1st January 1995, amends section 1(1) of the Isle of Man Act 1979 (c. 58). It provides for the excise duty on beer imported into or produced in the United Kingdom or the Isle of Man to be included in the common duty arrangements.