

2006 No. 201 (C. 3)

EXCISE

**The Finance Act 2004 (Duty Stamps) (Appointed Day) Order
2006**

Made - - - -

1st February 2006

The Treasury make the following Order, in exercise of the powers conferred by section 4(5) and (6) of the Finance Act 2004^(a):

1. This Order may be cited as the Finance Act 2004 (Duty Stamps) (Appointed Day) Order 2006.

2. The amendments made by section 4 of the Finance Act 2004 have effect in relation to retail containers containing alcoholic liquor if the excise duty point for that alcoholic liquor falls on or after 22nd February 2006.

1st February 2006

Tom Watson
Gillian Merron
Two of the Lords Commissioners of
Her Majesty's Treasury

^(a) 2004 c.12; section 4(7) defines "excise duty point".

EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings into force the amendments to the Alcoholic Liquor Duties Act 1979 (c.4) made by section 4 of the Finance Act 2004 (c.12) in relation to retail containers containing alcoholic liquor if the excise duty point for that alcoholic liquor falls on or after 22 February 2006.

A full regulatory impact assessment for duty stamps was published on 8 April 2004. An update to this document which assesses the effect of the Duty Stamps Regulations 2006 (S.I. 2006/202) on the costs to business was published in January 2006 and is available from:

HM Revenue & Customs

Duty Stamps Team

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