STATUTORY INSTRUMENTS

2006 No. 144

EXCISE

The Duty Stamps (Amendment of paragraph 1(3) of Schedule 2A to the Alcoholic Liquor Duties Act 1979) Order 2006

Made - - - -	*25th January 2006*
Coming into force - -	*1st February 2006*

The Treasury make the following Order, in exercise of the power conferred by paragraph 2(2) of Schedule 2A to the Alcoholic Liquor Duties Act 1979(**a**)

In accordance with paragraph 2(3) of Schedule 2A to that Act a draft of this instrument has been laid before, and approved by a resolution of, the House of Commons.

1. This Order may be cited as the Duty Stamps (Amendment of paragraph 1(3) of Schedule 2A to the Alcoholic Liquor Duties Act 1979) Order 2006 and comes into force on 1st February 2006.

2. In paragraph 1(3) of Schedule 2A to the Alcoholic Liquor Duties Act 1979 (duty stamps: alcoholic liquors to which Schedule applies)—

(a) in paragraph (a), after "spirits" insert "of a strength of 30 per cent or more", and

(b) in paragraph (b), for "exceeding 22 per cent" substitute "of 30 per cent or more".

Dave Watts
Gillian Merron
25th January 2006 Two of the Lords Commissioners of Her Majesty's Treasury

(**a**) 1979 c. 4; Schedule 2A was inserted by the Finance Act 2004 (c.12), section 4(2) and Schedule 1.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1st February 2006, reduces the range of products that are required to bear duty stamps. It amends paragraph 1(3) of Schedule 2A to the Alcoholic Liquor Duties Act 1979(c.4) so that the Schedule only applies to spirits, wine, and made-wine, of a strength of 30 per cent alcohol by volume or more, whereas it had previously applied to all spirits, as well as wine or made-wine of a strength exceeding 22 per cent alcohol by volume.

A full regulatory impact assessment of 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/) and the changes made by this Order, on the costs to business was published in January 2006 and is available from:

HM Revenue & Customs

Duty Stamps Team

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