Legal Notice No. 3 of 2024







LIQUOR DUTY ORDINANCE, 2014

LIQUOR DUTY (AMENDMENT) REGULATIONS, 2024

In exercise of the powers conferred by section 8 and 13 of the Liquor Duty Ordinance, 2014, the Governor on the advice of the Executive Council makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Liquor Duty (Amendment) Regulations, 2024.

Repeal and substitution of schedule

2. The Schedule to the Liquor Duty Regulations, 2014, is repealed and substituted with the following Schedule -

"SCHEDULE (Regulation 2)

Alcoholic product

Rate

Spirit based alcoholic product with an alcohol content exceeding		
22%	£4.78	Litre
All other alcoholic products	£0.00	Litre

"

Made by the Governor on the advice of the Executive Council this 5th day of April 2024

Nigel Phillips CBE Governor

EXPLANATORY NOTE

(This note is not part of the Regulations)

 $These \ Regulations \ amend \ the \ categories \ and \ rates \ of \ duty \ applicable \ under \ the \ Liquor \ Duty \ Ordinance, \ 2014.$