## 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**2.** The Schedule to the Liquor Duty Regulations, 2014, is repealed and substituted with the following Schedule -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 5<sup>th</sup> day of April 2024

Nigel Phillips CBE Governor

#### EXPLANATORY NOTE

(This note is not part of the Regulations)

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