



FEES AND DUTIES ACT 1989

LICENSING FEES AND DUTIES (No. 2) ORDER 2010

Approved by Tynwald 2011
Coming into operation 1 February 2011

The Treasury makes this Order under section 1 of the Fees and Duties Act 1989¹.

1 Title

This Order is the Licensing Fees and Duties (No. 2) Order 2010.

2 Commencement

If approved by Tynwald², this Order comes into operation on 1 February 2011.

3 Interpretation

In this Order –

“the Act” means the Licensing Act 1995³;

“residential condition” means a condition that liquor may not be sold or supplied by retail except to persons residing on the premises;

“restaurant condition” means a condition that liquor may not be sold or supplied by retail to, or consumed by, persons other than persons taking a meal on the premises;

“triennium” means a period of 3 years ending on March 31st in a year which a triennial session of the licensing court is held.

¹1989 c.12

² As required by section 1(4) of the Fees and Duties Act 1989

³ 1995 c.8

4 **Application Fees**

The following fees are payable on the making of applications under the Act –

<u>Class of application</u>	<u>Fee (£)</u>
Application for a licence (other than under section 13(1) of the Act or by way of renewal)	23.00
Application for a Designated Official	23.00
Application for a Temporary Designated Official	23.00
Application for a Temporary Licensee	23.00
Application for the variation or removal of a condition attached to a licence	23.00
Application for a licence by way of renewal	23.00
Application for a transfer of a licence	23.00
Application for a duplicate licence	54.00
Application for a Registration Order	15.00

5 **Duties payable for Licences etc.**

(1) Subject to paragraphs (2) and (3), the following duties are payable on the application for a licence or the making of an Order under the Act –

<u>Licence or Order</u>	<u>Duty (£)</u>
On-licence (other than one subject to a residential condition or a restaurant condition) or off-licence	
where rateable value of licensed premises does not exceed £500	745.00
where rateable value of licensed premises exceeds £500 but does not exceed £1,500	1,540.00
where rateable value of licensed premises exceeds £1,500	2,190.00

On-licence subject to a residential condition or a restaurant condition

where rateable value of licensed premises does not exceed £500	372.00
where rateable value of licensed premises exceeds £500 but does not exceed £1,500	770.00
where rateable value of licensed premises exceeds £1,500	1,080.00

Occasional licence

For the first day or part thereof	54.00
For each succeeding day or part thereof	12.50

Order under section 53 of the Act (sale of liquor at a private function at a club) for each day –

For the first 2 hours or part thereof	16.50
For each succeeding hour or part thereof	11.00

Registration Order 46.00

(2) Except for occasional licences, the duty payable under paragraph (1) shall be reduced by the proportion specified in column 2 of the following table where the licence is granted or the Order made in the period specified in column 1 of the table –

Period	Reduction
After September 30 th and on or before March 31 st in the first year of a triennium	one-sixth
After March 31 st and on or before September 30 th in the second year of a triennium	one-third
After September 30 th and on or before March 31 st in the second year of a triennium	one-half
After March 31 st and on or before September 30 th in the third year of a triennium	two-thirds

After September 30th and on or before March 31st
in the third year of a triennium

five-sixths

(3) The duty payable on an application for a licence under section 11 of the Act (provisional licence) shall be calculated –

(a) for premises being or to be constructed, as if the rateable value of the premises did not exceed £500; and

(b) for premises being or to be altered, on the rateable value of the premises at the time of the application;

and the duty shall be recalculated when the rateable value has been assessed or re-assessed, as the case may be, and the balance (if any) shall be payable immediately.

6 Transitional provision

Articles 4 and 5 do not apply to an application made before this Order comes into operation.

7 Revocation

(1) The Licensing Fees and Duties Order 2005⁴ is revoked.

(2) The Licensing Fees and Duties Order 2010⁵ (insofar as it is capable of continuing to have effect) is revoked.

MADE

2010

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Minister for the Treasury

⁴SD 686/05

⁵SD 783/10

EXPLANATORY NOTE

(This note is not part of the Order)

This Order prescribes the Fees and Duties payable for licences and Orders applied for under the Licensing Act 1995.