



Finance (1909-10) Act 1910

1910 CHAPTER 8

PART II

DUTIES ON LIQUOR LICENCES.

Temporary Provision.

53 Temporary provision as to expiration of licences.

- (1) All Excise licences for the manufacture or sale of intoxicating liquor which are to be taken out annually and are in force at the time of the passing of this Act (in this section referred to as existing licences) shall, if they have not previously ceased to be in force, cease to be in force on the thirtieth day of June next after the passing of this Act, and the Commissioners shall repay or allow to the holder of any such existing licence which ceases to be in force on the thirtieth day of June an amount of duty proportionate to the time by which the period of the currency of the licence is diminished under this provision after deducting in the case of licences granted since the first day of July, nineteen hundred and nine, any additional sum which the licence-holder may be required under the provisions of this Act to pay as duty for the period since the thirtieth day of September nineteen hundred and nine, or, if the licence was granted after the said thirtieth day of September, for the period during which the licence has been in force.

If the additional sum to be paid by the licence-holder exceeds the sum to be repaid or allowed, the excess shall be treated as an addition to the duty to be paid in respect of any licence granted in substitution for the existing licence.

- (2) For the purpose of recovering the duty which would have been payable on certain licences if they had expired on the thirty-first day of December nineteen hundred and nine, the following provisions shall have effect:—
- (a) Where an existing licence ceases to be in force after the date of the passing of this Act but before the thirtieth day of June next after that date, there shall be payable in respect of any licence granted in substitution for the existing licence an amount equal to the sum by which the proportion of the annual duty

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payable under this Act for the period between the thirty-first day of December and the date of the expiration of the licence exceeds the proportion of the annual duty payable before the passing of this Act for that period ; and

- (b) Where the holder of an existing licence was, on the thirty first day of December nineteen hundred and nine, the holder of a similar licence which has expired before the passing of this Act, there shall be payable, as an addition to any duty or additional sum to be paid in respect of any licence granted in substitution for the existing licence, an amount equal to the sum by which the proportion of the annual duty payable under this Act for the period between the thirtieth day of September nineteen hundred and nine and the date of the expiration of the licence, in the case of an expired licence granted after the first day of July nineteen hundred and nine, and for the period between the thirty-first day of December nineteen hundred and nine and the date of the expiration of the licence, in the case of an expired licence granted before the first day of July nineteen hundred and nine, exceeds the proportion of the annual duty payable before the passing of this Act for the same period.
- (3) Where any licence granted under this Act in substitution for a corresponding existing licence expires by virtue of the provisions of this Act before the expiration of a full year the duty payable on the licence shall be proportionately reduced.