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## SCHEDULES.

### FIRST SCHEDULE

#### EXCISE LIQUOR LICENCES.

##### A.—MANUFACTURERS' LICENCES.

| Licence to be taken out annually.                 | Duty.   | Corresponding existing Licence.  |
|---|---|--|
| 1. Spirits:—1                                     |   |  |
| (a) By a distiller of spirits.                    | Duty specified in Scale 1   | Licence for manufacture of spirits under 6 Geo. 4, c.81, s. 2.   |
| (b) By a rectifier or compounder of spirits.      | 15l. 15s.   |  |
| 2. Beer:—   |   |  |
| By a brewer of beer for sale.                     | Duty specified in Scale 2   | Licence on which duty is payable under 43 & 44 Vict. c. 20, s. 10.   |
| By a brewer of beer other than a brewer for sale. | If he is the occupier of a house of an annual value exceeding ten pounds and not exceeding fifteen pounds, and brews solely for his own domestic use, 9s.<br><br>In any other case. 4s. | Licence on which duty is payable under 43 & 44 Vict. c. 20, s. 10; 44 & 45 Vict. c. 12, s. 14; or 48 & 49 Vict. c. 51, s. 5. |
| 3. Sweets:—                                       |   |  |
| By a maker for sale of sweets.                    | 5l. 5s  | Licence on which duty is payable under 6 Edw. 7. c. 20, s. 7.  |

##### SCALE 1

##### SPIRIT DISTILLER'S LICENCE.

|  | <i>Duty.</i> |           |           |
|--|--------------|-----------|-----------|
|  | <i>£</i>     | <i>s.</i> | <i>d.</i> |
| Number of gallons computed at proof of |              |           |           |

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|  | £  | Duty. |    |
|--|----|-------|----|
|  |    | s.    | d. |
| spirits distilled during the preceding year—                   |    |       |    |
| Not exceeding 50,000 gallons                                   | 10 | 0     | 0  |
| Exceeding 50,000 gallons, for the first 50,000 gallons         | 10 | 0     | 0  |
| For every further 25,000 gallons or fraction of 25,000 gallons | 10 | 0     | 0  |

## SCALE 2

### LICENCE TO BREWER FOR SALE.

|  | £ | Duty. |    |
|--|---|-------|----|
|  |   | s.    | d. |
| Number of barrels brewed during the preceding year—    |   |       |    |
| Not exceeding 100 barrels                              | 1 | 0     | 0  |
| Exceeding 100 barrels—                                 |   |       |    |
| For the first 100 barrels                              | 1 | 0     | 0  |
| For every further 50 barrels or fraction of 50 barrels | 0 | 12    | 0  |

For the purposes of this scale, barrels may be taken at the option of the brewer either to be bulk barrels or standard barrels, and a standard barrel shall be taken to be 36 gallons of beer of an original gravity of 1055 degrees.

### *Provisions applicable to Manufacturers' Licences.*

#### *Wholesale dealing authorised.*

- 1 A manufacturer's licence, except in the case of a licence to a brewer not for sale, authorises not only the manufacture of the liquor to which it applies in accordance with the licence, but also wholesale dealing (subject in the case of a spirit manufacturer's licence to the provisions of the Spirits Act, 1880) in any such liquor which is the produce of the manufacture of the holder of the licence at the premises where the liquor is manufactured, and elsewhere by the manufacturer or a

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servant or agent of the manufacturer if the liquor is supplied to the purchaser direct from the premises where it is manufactured.

*Licence not required in certain cases.*

- 2 The occupier of a house of an animal value not exceeding eight pounds may brew beer solely for his own domestic use without taking out a manufacturer's licence.

*Provision as to duty in case of new distilleries or breweries which have not been in working for a full year.*

- 3 The duty on a manufacturer's licence granted in respect of a distillery or brewery in respect of which such a licence has not been in force at any time during the preceding year or in respect of which a licence has been in force but no spirits have been distilled or beer brewed ' ifnder the licence during the preceding year, as the case may be, shall be the minimum duty payable under Scales 1 or 2, as the case may be, and where a manufacturer's licence has not been in force for a full year, the number of proof gallons distilled or the number of barrels brewed during the preceding year shall, for the purpose of payment of duty in the following year, be deemed to be a number bearing the same proportion to the number actually distilled or brewed as the whole year bears to the time for which the licence has been in force.
- 4 For the purpose of the duties under Scales 1 and 2 the preceding year shall be taken to be the year ending the' thirtieth day of June or such other day as the Commissioners may fix either generally or as respects any particular manufacturer.