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SCHEDULES.

FIRST SCHEDULE

EXCISE LIQUOR LICENCES.

B.—DEALERS' LICENCES.

Licence to be taken out annually by a wholesale dealer in	Duty.			Corresponding existing Licence.
	£	s.	d.	
1. Spirits	15	15	0	} Licence on which duty is payable under 6 Geo. 4 c. 81. s. 2.
2. Beer	10	10	0	
3. Wine	10	10	0	Licence on which duty is payable under 6 Geo. 4 c. 81. s. 2.
4. Sweets	5	5	0	Licence on which duty is payable under 23 & 24 Vict. c. 113. s. 1.

Provisions applicable to Wholesale Dealers' Licences.

Retail sale not authorised.

- 1 A wholesale dealer's licence authorises sale at any one time to one person of liquor in the following quantities, namely :—
- In the case of spirits, wine, or sweets in any quantity not less than two gallons, or not less than one dozen reputed quart bottles ; and
 - In the case of beer or cider in any quantity not less than four and-a-half gallons, or not less than two dozen reputed quart bottles ;
- but not in any less quantities.

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Authority to manufacturers to sell wholesale.

- 2 A wholesale dealer's licence need not be taken out by the holder of a manufacturer's licence so far as respects the sale of liquor being the produce of the manufacturer of the holder of the manufacturer's licence at the premises where the liquor is manufactured, and elsewhere by the manufacturer or a servant or agent of the manufacturer, if the liquor is supplied to the purchaser direct from the premises where it is manufactured.

Sale of sweets authorised by wine dealer's licence.

- 3 A person holding the licence to be taken out by a wholesale dealer in wine may deal wholesale in sweets as well as wine without taking out any further wholesale dealer's licence.

Reduced duty where retailer's licence is taken out as well.

- 4 Where a wholesale dealer's licence for the sale of any liquor is taken out by a person who is the holder of a licence authorising him to sell the same liquor by retail, the duty payable on the wholesale dealer's licence shall be reduced by fifty per cent. Provided that this provision shall not operate so as to reduce the total amount payable for the wholesale dealer's licence and the retailer's licence for any liquor below that payable for the wholesale dealer's licence alone.