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SCHEDULES.

FIRST SCHEDULE

EXCISE LIQUOR LICENCES.

C.—RETAILERS' LICENCES.

I.—On-Licences.

Licence to be taken out annually by a retailer of	Duty.	Corresponding existing Licence.
1. Spirits (publican's licence).	A duty equal to half the annual value of the licensed premises, subject to the minimum duty payable under Scale 3.	Licence on which duty is payable under 43 & 44 Vict. c. 20. s. 43 (1).
2. Beer (beerhouse licence).	A duty equal to a third of the annual value of the licensed premises, subject to the minimum duty payable under Scale 3.	} Licence on which duty 1 is payable under 43 & 44 Vict. c. 20. s. 41.
3. Cider	Half the duty specified in Scale 4.	
4. "Wine 5. sweets	Duty specified in Scale 4 - Half the duty specified in Scale 4.	

Section 45.

SCALE 3

MINIMUM DUTY PAYABLE FOR PUBLICAN'S AND BEERHOUSE LICENCES.

There shall be a minimum duty payable on the publican's licence and the beerhouse licence respectively, as shown in the following scale and where the annual value of any licensed premises is less than the annual value to which the minimum duty corresponds, duty shall be charged as if the premises were of that annual value.

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Population.	Minimum Duty.			
	Publican's Licence.		Beerhouse Licence.	
	£	s.	£	s.
In Great Britain—				
In areas which are not urban areas, and in urban areas with a population of less than 2,000	5	0	3	10
In urban areas with a population of—				
2,000 and less than 5,000	10	0	6	10
5,000 and less than 10,000	15	0	10	0
10,000 and less than 50,000	20	0	13	0
50,000 and less than 100,000	30	0	20	0
100,000 or above	35	0	23	10
In Ireland—				
In areas which are not urban areas, and in urban areas with a population of less than 10,000	5	0	3	10
In urban areas with a population of 10,000 or above	7	10	4	0

For the purposes of this scale an urban area means any county borough, borough, or other urban district; and the administrative county of London shall be deemed to be a single urban area ; and population shall be calculated according to the last published census for the time being. The boroughs of Burslem, Hanley, Longton, and Stoke-upon-Trent, and the urban districts of Fenton and Tunstall, which, in pursuance of the Borough of Stoke-on-Trent Order, 1908, as confirmed by the Local Government Board's Provisional Order Confirmation (No. 3) Act, 1908, are, as from the thirty-first day of March nineteen hundred and ten, to form (subject to certain provisions as to differential rating and other matters to have effect for a period of twenty years) one borough to be called the borough of Stoke-upou-Trent, shall, notwithstanding anything contained in that Order, continue for the period of twenty years from the said date to be separate urban areas for the purposes of this scale.

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SCALE 4

WINE RETAILER'S ON-LICENCE.

	Duty		
	£	s.	d.
Annual value of licensed premises—			
Under 30l	4	10	0
30l. and under 50l	6	0	0
50l. and under 100l	9	0	0
100l. and over	12	0	0

II.—Off-Licences

Licence to be taken out annually by retailer of	Duty.	Corresponding existing Licence.
1. Spirits	Duty specified in Scale 5.	<p>As respects England, the additional retail licence on which duty is payable under 24 & 25 Vict. c. 21. s. 1.</p> <p>As respects Scotland, licence on which duty is payable under 16 & 17 Vict. c. 67. s. 8.</p> <p>As respects Ireland, licence on which duty is payable under 6 Geo. 4. c. 81. s. 2, and 8 & 9 Vict. c. 64. s. 1.</p> <p>Additional liqueur licence on which duty is payable under 11 & 12 Vict. c. 121. s. 10.</p>
2. Beer	Duty specified in Scale 6.	<p>As respects England, the beer retailer's licence and the additional beer dealer's retail licence on which duty is payable under 43 & 44 Vict. c. 20. s. 41.</p> <p>As respects Scotland, licence on which duty is payable under 16 & 17 Vict. c. 67. s. 8.</p> <p>As respects "Ireland, dealer's additional retail licence on</p>

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Licence to be taken out annually by retailer of	Duty.	Corresponding existing Licence.
3. Cider	21.	which duty is payable under 43 & 44 Vict. c. 20. s. 41. Licence on which, duty is payable under 43 & 44 Vict. c. 20. s. 41.
4. Wine	Duty specified in Scale 7.	As respects England and Ireland, licence on which, duty is payable under 43 & 44 Vict. c. 20. s. 41. As respects Scotland, licence on which duty is payable under 39 & 40 Vict. c. 16. s. 4. Licence as a dealer in wine, on which duty is payable under 6 Geo. 4. c. 81. s. 2, so far as such a licence authorises sale by retail.
5. Sweets	21.	Licence on which duty is payable under 43 & 44 Vict. c. 20. s. 41.

SCALE 5

SPIRIT RETAILER'S OFF-LICENCE.

	Duty		
	£	s.	d.
Annual value of licensed premises—			
Not exceeding 10l.	10	0	0
Exceeding 10l. and not exceeding 20l.	11 1	0	0
Exceeding 20l. and not exceeding 30l.	14	0	0
Exceeding 30l. and not exceeding 50l.	15	0	0
Exceeding 50l. and not exceeding 75l.	16	0	0
Exceeding 75l. and not exceeding 100l.	17 1	0	0

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	£	Duty	
		s.	d.
Exceeding 100l. and not exceeding 250l.	19	0	0
Exceeding 250l. and not exceeding 500l.	30	0	0
Exceeding 500l.	50	0	0

SCALE 6

BEER RETAILER'S OFF-LICENCE.

	£	Duty	
		s.	d.
Annual value of licensed premises—			
Not exceeding 10l.	1	10	0
Exceeding 10l. and not exceeding 20l.	2	0	0
Exceeding 20l. and not exceeding 30l.	2	10	0
Exceeding 30l. and not exceeding 50l.	3	0	0
Exceeding 50l. and not exceeding 75l.	3	10	0
Exceeding 75l. and not exceeding 100l.	4	0	0
Exceeding 100l. and not exceeding 250l.	4	10	0
Exceeding 250l. and not exceeding 500l.	7	0	0
Exceeding 500l.	10	0	0

SCALE 7

WINE RETAILER'S OFF-LICENCES.

	£	Duty	
		s.	d.
Annual value of licensed premises—			

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		Duty		
		£	s.	d.
Not exceeding 20l.	2	10	0	0
Exceeding 20l. but not exceeding 30l.	3	0	0	0
Exceeding 30l. but not exceeding 50l.	3	10	0	0
Exceeding 50l. but not exceeding 75l.	4	0	0	0
Exceeding 75l. but not exceeding 100l.	4	10	0	0
Exceeding 100l. but not exceeding 250l.	5	0	0	0
Exceeding 250l. but not exceeding 500l.	7	0	0	0
Exceeding 500l.	10	0	0	0

PROVISIONS APPLICABLE TO RETAILERS' LICENCES.

General.

Meaning of sale by retail.

- 1 A retailer's licence authorises sale at any one time to one person of liquor in the following quantities, namely,—
- (a) in the case of spirits, wine, or sweets, in any quantity not exceeding two gallons or not exceeding one dozen reputed quart bottles ; and
 - (b) in the case of beer or cider, in any quantity not exceeding four and a half gallons or not exceeding two dozen reputed quart bottles ;
- but not in any larger quantities.

Restriction on holding of retailers' off- and on-licences.

- 2 A retailer's off-licence shall not be granted to the holder of a retailer's on-licence if the off-licence authorises the sale of any liquor which the holder of the on-licence is not authorised to sell by retail under his on-licence, and any retailer's off-licence granted in contravention of this provision shall be void.

Sale of cider under beer licence.

- 3 A person holding the licence to be taken out by a retailer of beer may sell by retail cider as well as beer without taking out any further retailer's licence.

Sale of sweets under wine licence.

- 4 A person holding the licence to be taken out by a retailer of wine may sell by retail sweets as well as wine without taking out any further retailer's licence.

Provisions applicable to Retailers' On-Licences.

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Sale off authorised as well as sale on.

- 1 A retailer's on-licence authorises sale by retail of the liquor to which the licence extends for consumption either on or off the premises.

Sale of any liquor under publican's licence.

- 2 A person holding the on-licence to be taken out by a retailer of spirits may sell by retail beer, cider, wine, and sweets, as well as spirits, without taking out any further retailer's licence.

Option to pay duty in accordance with annual compensation value in certain cases.

- 3 Where it is shown to the satisfaction of the Commissioners that the annual value of the premises exceeds five hundred pounds, a retailer's on-licence may be granted at the option of the licence holder on payment of an amount equal to one-third of the annual licence value as certified for the purposes of this Act, and where that amount has not been certified for the purpose of the register to be prepared under this Act, the licence holder may require that amount to be so certified :

Provided that—

- (a) the duty payable in pursuance of this provision shall not be less than two hundred and fifty pounds in the case of fully-licensed premises, or in the case of a beerhouse one hundred and sixty-six pounds thirteen shillings and fourpence ; and
- (b) where the annual licence value has not been certified, the licence shall be granted on a provisional payment of the minimum duty payable under this provision, or of one-fifth of the full duty, whichever is the higher, and, upon the annual licence value being certified, the duty shall be adjusted by the return of any over-payment or by the recovery, as a debt to His Majesty, of any sum by which the amount paid falls short of the amount which is found to be payable.

This provision shall apply to premises, whatever their annual value, if they are structurally adapted for use as an hotel and are bonâ fide so used, and it is shown to the Commissioners that it is impracticable to obtain a reduction of duty in respect of the premises under the provisions of this Act enabling such a reduction to be obtained for hotels in certain cases, owing to the fact that visitors resort to the place where the premises are situated only during certain seasons of the year. In such a case, the minimum amount of duty payable shall instead of two hundred and fifty pounds be thirty pounds in the case of premises of an annual value not exceeding one hundred pounds, and in any other such case fifty pounds.

Condition attached to theatre licence.

- 4 The maximum amount of duty payable in respect of a retailer's on-licence granted to the proprietor or occupier of premises adapted to be and bonâ fide used only for any of the following purposes, namely, for judicial or public administrative purposes or as a theatre or place of public or private entertainment, or as public gardens, picture galleries, or exhibitions, or for any similar purpose to which the holding of the licence is merely auxiliary, shall, in the case of a theatre the annual value of which does not exceed two thousand pounds, be twenty pounds, and in any other case be fifty pounds, but it shall be a condition of any such licence that intoxicating

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liquor is not sold under the licence except while the premises are open and being used, and to persons bonâ fide using the premises, for the said purposes.

Maximum duty in respect of refreshment rooms.

- 5 The maximum amount of duty payable in respect of a retailer's on-licence granted to the proprietor or occupier of premises adapted to be and bonâ fide used as refreshment rooms at a railway station shall be fifty pounds.

Provision as to duty where premises include a place of public entertainment.

- 6 Where any premises include a music hall or other similar place of public entertainment (herein-after referred to as a place of entertainment), a retailer's on-licence may be granted, at the option of the licence holder, on payment of a duty of fifty pounds, together with such sum as would be payable as duty under this Act on the part of the premises not used as the place of entertainment if that part were a separate set of premises, but it shall be a condition of any such licence that intoxicating liquor is not sold under the licence in the place of entertainment except whilst that place is open and being used, and to persons bonâ fide using that place, as a place of entertainment.

Provisions applicable to Retailers' Off-Licences.

Restriction to sale off.

- 1 A retailer's off-licence authorises the sale by retail of the liquor to which the licence extends for consumption off the premises only.

Minimum quantity of spirits to be sold.

- 2 A person holding the off-licence to be taken out by a retailer of spirits may not sell spirits in open vessels, or in England in any quantity less than one reputed quart bottle.

Minimum quantity of wine to be sold.

- 3 A person holding the off-licence to be taken out by a retailer of wine may not sell wine in open vessels or in England or Ireland in any quantity less than one reputed pint bottle.