

Finance (1909-10) Act 1910

1910 CHAPTER 8

PART II

DUTIES ON LIQUOR LICENCES.

43 Duties on excise liquor licences.

There shall be charged, levied, and paid on the licences for the manufacture or sale of intoxicating liquor specified in the First Schedule to this Act, the duties of excise specified in that Schedule, and the provisions expressed in that Schedule to be applicable to any such licences shall have effect with respect to those licences. The said duties shall be charged on any licences which shall have been granted after the first day of July nineteen hundred and nine or may hereafter be granted, but, in this case of any such licences granted before the thirtieth day of September nineteen hundred and nine, the amount of the duty shall be adjusted so as to make the sum payable in respect of the period up to that date such sum only as would have been payable if this Act had not passed.