



Finance (1909-10) Act 1910

1910 CHAPTER 8

PART II

DUTIES ON LIQUOR LICENCES.

48 Duty on statement of purchases of intoxicating liquor to be supplied in a club.

- (1) It shall be the duty of the, secretary of every registered club to deliver to the Commissioners, in the month of July in the year nineteen hundred and ten, and in the month of January in every subsequent year or within such further time as the Commissioners may in any case allow, a statement of the purchases during the preceding calendar year of intoxicating liquor to be supplied in or to the club or on behalf of the club to the members thereof, in such form and containing such particulars as may be prescribed by the Commissioners, and every such statement shall be charged with an Excise duty of sixpence for every pound of the purchases shown in the statement.
- (2) If the secretary of a club fails to deliver a statement in accordance with this section after a notice in writing from the Commissioners requiring him so to do has been served on him, either by leaving it at the club premises or by sending it to him by post addressed to the club, he shall be liable on summary conviction to a fine not exceeding twenty pounds, and in the case of a second or subsequent offence to imprisonment with or without hard labour for a term not exceeding one month or to a fine not exceeding fifty pounds or to both, and, if he knowingly delivers a statement which is in any material particular untrue, he shall be liable on summary conviction to imprisonment with or without hard labour for a term not exceeding three months, or to a fine not exceeding fifty pounds, or to both imprisonment and fine.
- (3) If any duty under this section remains unpaid after the first day of September in the year nineteen hundred and ten, and the first day of March in any subsequent year, the duty may be levied by distress on the premises of the club in respect of which the duty is due, and the collector of Customs and Excise may, for that purpose, by warrant signed by him, authorise any person to distrain upon the premises, and to sell any distress levied by public auction, after giving six "days' previous notice of the sale :

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Provided that a distress shall not be levied under this provision unless notice in -writing requiring the payment of the amount of duty unpaid has been served on the secretary of the club by leaving the notice at the club premises or by sending it to him by post addressed to the club:

The proceeds of the sale shall be applied in or towards payment of the costs and expenses of the distress and sale, and the payment of the duty due, and the surplus, if any, shall be paid to the secretary of the club, and treated by him as part of the funds of the club.

- (4) If any duty payable under this section remains unpaid after the first day of September in the year nineteen hundred and ten, and the first day of March in any subsequent year, or if the secretary of a club fails in any year to deliver a statement as required by this section, the supply of any intoxicating liquor in the club shall, so long as the duty remains unpaid, or the failure continues, as the case may be, be deemed to be a sale of intoxicating liquor without a licence.
- (5) The Commissioners may make regulations for adapting the provisions of this section to the case of a club which is discontinued as a registered club during any calendar year, and for procuring a statement under this section of the purchases of intoxicating liquor up to the date of the discontinuance of the club as a registered club, and for charging the duty under this section in respect of that statement.
- (6) The clerk by whom any register of clubs is kept shall send notice to the Commissioners of the entry of any new club, and of any case in which a club ceases to be registered, upon the register kept by him.