



# Finance Act 1917

## 1917 CHAPTER 31

### PART I

#### CUSTOMS AND EXCISE

- 7 Reduction of licence duty in respect of the restriction on the output and delivery of intoxicating liquor**
- (1) In order to give relief in respect of the restriction of business caused by the Intoxicating Liquor (Output and Delivery) Order, 1917, the holder of an excise liquor licence, being one of the licences specified in the Second Schedule to this Act, shall be entitled to obtain, on the expiration of the licence, repayment in respect of the duty paid by him for the licence at the rate of one-sixteenth part of the duty for a full year for ever' month or part of a month during which the said order has been in force and the licence has been current, but repayment shall not in any case exceed three-fourths of the duty paid for the licence.
- (2) The provisions of this section shall have effect as from and after the thirty-first day of March nineteen hundred and seventeen, and as regards any excise liquor licence to which this section applies, but, subject always to the right of the holder of any such licence to a proportionate repayment or rebate in respect of the period ending on the said thirty-first day of March, the provisions of section nine of the Finance Act, 1914 (Session 2), section six of the Finance Act, 1915, and section seventeen of the Finance (No. 2) Act, 1915, shall cease to have effect.