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SCHEDULES.

FOURTH SCHEDULE

Section 5.

DUTY ON LICENCES FOR PREMISES USED FOR, THE ADDITION OF PRIMING AND COLOURING SOLUTIONS TO BEER.

- 1 The duty payable on the grant of a licence in respect of premises which have not been licensed for the addition of solutions to beer for the preceding licence year or any part thereof shall be twenty-five pounds, or, in a case where the licence is granted for part of a licence year, a sum which bears the same proportion to twenty-five pounds as the length of that part of the year bears to twelve months.
- 2 The duty payable on the grant of a licence in respect of premises which have been so licensed for the preceding licence year or any part thereof, shall be in accordance with the following scale:—

Where the number of bulk barrels of solutions received for use at the premises in the preceding licence year did not exceed twenty-five	£25
Where the number of bulk barrels of solutions so received exceeded twenty-five—	
For the first twenty-five barrels	£25
For every further twenty-five barrels or fraction of twenty-five barrels	£5

Provided that where the premises have been so licensed for part only of the preceding licence year, the number of bulk barrels of solutions received for use at the premises in that year shall, for the purpose of the foregoing scale, be taken to be a number which bears the same proportion to the number so received in the period for which the licence was in force as twelve months bears to the length of that period.

- 3 Section three of the Finance Act, 1915 (which provides for the repayment of duty where a business is discontinued) shall apply to any such licence as aforesaid as it applies to the licences mentioned in that section.
- 4 For the purpose of this Schedule the following expressions have the meanings hereby respectively assigned to them—
- " bulk barrel " means a quantity of thirty-six gallons;
- " solutions " means priming and colouring solutions.