



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART VI

GENERAL CONTROL PROVISIONS

Relief from, and payment by instalments of, liquor licence duties

84 Reduced duty on excise licence for sale of spirits for medical purposes, etc.

- (1) Any manufacturing or wholesale chemist and druggist who—
- requires an excise licence for the purposes only of selling spirits of wine wholesale for medicinal purposes to registered medical practitioners, duly registered pharmaceutical chemists, chemists and druggists or persons requiring the spirits for use for scientific purposes in any laboratory ; and
 - undertakes not to sell spirits otherwise than for those purposes and to those persons,
- may obtain that licence on payment of a reduced excise licence duty of £2.
- (2) The Commissioners may attach such conditions to any licence granted on payment of a reduced duty under this section as they think expedient for the protection of the revenue.
- (3) If any person holding a licence granted on payment of a reduced duty under this section sells spirits in any manner contrary to his undertaking or to the conditions attached to his licence he shall be liable on summary conviction to a penalty of £50.

85 Reduced duty on part-year licences generally

- (1) This section applies to any excise licence under this Act other than—
- a licence to which section 86 below applies ; and
 - a limited licence to brew beer.

Status: This is the original version (as it was originally enacted).

- (2) Where an excise licence to which this section applies is granted after the commencement of the licence year—
- (a) to a person who has not within the 2 years immediately preceding held a similar licence ; or
 - (b) in respect of premises in respect of which the person to whom the licence is granted has not within that period held a similar licence,
- the proper officer may grant the licence on payment of such sum as bears to the duty payable thereon apart from this section the same proportion as the period for which the licence will be in force bears to a year.

86 Reduced duty on certain part-year licences

- (1) This section applies to an excise licence granted under the following provisions of this Act for the following purposes respectively, that is to say—
- (a) under section 65, to deal wholesale in any alcoholic liquor to which that section applies ;
 - (b) under section 75, to manufacture and deal wholesale in methylated spirits;
 - (c) under section 76, to sell methylated spirits by retail;
 - (d) under section 81, to keep or use a still.
- (2) Subject to subsection (3) below, where any licence to which this section applies is granted more than 3 months after the commencement of the licence year—
- (a) to a person who has not within the 2 years immediately preceding held a similar licence ; or
 - (b) in respect of premises in respect of which the person to whom the licence is granted has not within that period held a similar licence,
- the proper officer may grant the licence upon payment of such proportion of the full duty chargeable thereon as is specified in the following table in relation to the month during which the licence is taken out, that is to say—

<i>Month from the commencement of the licence year</i>	<i>Proportion of full duty</i>
4th to 6th	$\frac{3}{4}$
7th to 9th	$\frac{1}{2}$
10th to 12th	$\frac{1}{4}$

- (3) In its application to a wholesaler who has been granted relief under section 87(3) below on his trade being temporarily discontinued, subsection (2) above shall apply as respects the grant, on his first resuming his trade thereafter, of his new licence as a wholesaler as if paragraphs (a) and (b) thereof were omitted.

87 Relief from duty on discontinuance of trade

- (1) Where a distiller, rectifier, compounder, brewer for sale, beer-primer, producer of wine or of made-wine or a whole* saler satisfies the Commissioners that his trade has been permanently discontinued he shall, subject to subsections (2) and (4) below, be entitled to surrender his licence and obtain relief from excise licence duty in respect of the period of the licence unexpired at the date when the trade was discontinued.

In this subsection "beer-primer" means a person who holds a licence under section 48 above.

- (2) No relief shall be granted under subsection (1) above where the trade has been discontinued owing to the disqualification either of the premises or of the trader by reason of the conviction of the trader of some offence.
- (3) Where a wholesaler satisfies the Commissioners that his trade has been temporarily discontinued—
 - (a) by reason of the premises in respect of which his licence was granted having been destroyed or seriously damaged or closed with a view to their demolition or alteration; or
 - (b) by reason of any circumstances directly or indirectly attributable to any war in which Her Majesty may be or have been engaged; or
 - (c) in Great Britain, by reason of the compulsory acquisition or the proposed compulsory acquisition of the said premises;

he shall, subject to subsection (4) below, on making application as provided in subsection (5) below and surrendering his licence, be entitled to relief from excise licence duty in respect of the period of the licence unexpired at the date when the trade was discontinued.

In this subsection, "compulsory acquisition" includes acquisition by agreement by any authority or persons for a purpose for which the authority or persons could be authorised to acquire the premises compulsorily.

- (4) A wholesaler shall not be entitled to relief from duty under subsection (1) or (3) above unless his trade is discontinued within 9 months after the commencement of the licence year.
- (5) An application for relief from duty under subsection (3) above shall be made to the Commissioners within one month after the discontinuance of the trade or within such longer period as the Commissioners may in any special case allow, and before making the application the licence holder shall give notice to the registered owner of the licensed premises of his intention to make it.
- (6) Relief from excise licence duty under this section shall be granted by the Commissioners by repayment or, in so far as the duty has not been paid, by remission of the appropriate amount of duty.
- (7) The appropriate amount of duty is, except where the relief is due to a wholesaler, such part of the full amount of duty for a year as bears to that amount the same proportion as the period in respect of which the licence holder is entitled to relief bears to a year.
- (8) Where the relief is due to a wholesaler, the appropriate amount of duty is such proportion of the full amount of duty for the year as is specified in the following table in relation to the month during which the trade is discontinued, that is to say—

<i>Month from the commencement of the licence year</i>	<i>Proportion of full duty</i>
1st to 3rd	$\frac{3}{4}$
4th to 6th	$\frac{1}{2}$
7th to 9th	$\frac{1}{4}$

88 Payment of licence duty in two instalments

- (1) Where the excise licence duty payable by any person on the grant to him of a licence as a distiller, rectifier, compounder, brewer, producer of wine or of made-wine or as a wholesaler, or the aggregate amount of the duties payable on two or more such licences granted to him in respect of the same premises, amounts to not less than £20, the licence or licences may, at the option of that person, be granted upon payment of half only of the duty or aggregate amount so payable.
- (2) Where a licence is granted in pursuance of subsection (1) above upon payment of half only of the duty or aggregate amount of the duty, the second half of that duty or amount shall be paid immediately after the expiration of 6 months from the commencement of the appropriate licence year, or on 1st February next following the grant of the licence or licences, whichever is the earlier.
- (3) If default is made in payment of the second half of the duty or amount payable under subsection (2) above the licence or licences shall be of no effect so long as the default continues.
- (4) Any sum remaining unpaid in any case in respect of the said second half may be recovered either as a debt due to the Crown or by distress on the licensed premises, and the proper officer may, subject to subsection (5) below, for the purpose of such distress by warrant signed by him authorise any person to distrain upon the premises and to sell any thing so distrained by public auction after giving 6 days' notice of the sale.
- (5) A distress shall not be levied under subsection (4) above unless notice in writing requiring the payment of the sum unpaid has been served on the holder of the licence or licences by leaving the notice at the premises or by sending it by post addressed to him at those premises.
- (6) The proceeds of any such sale shall be applied in or towards payment of the costs and expenses of the distress and sale and the payment of the sum due, and the surplus, if any, shall be paid to the holder of the licence or licences.
- (7) In the application of this section to Scotland, any reference to distress, or to levying distress, shall be construed as a reference to poinding.