



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART VI

GENERAL CONTROL PROVISIONS

Sale of dutiable alcoholic liquors

65 Excise licence for dealing wholesale in certain alcoholic liquors

- (1) Subject to the provisions of this section, no person shall deal wholesale in any of the alcoholic liquors to which this section applies, that is to say, spirits, beer, wine and made-wine, unless he holds an excise licence for that purpose under this section in respect of that liquor.
- (2) A licence granted under this section shall expire on the 30th June next after it is granted.
- (3) On any licence granted under this section there shall be charged an excise licence duty of £5.
- (4) Subject in the case of a distiller to section 27(4) above, any alcoholic liquor to which this section applies which is the produce of a licensed manufacturer may be dealt in wholesale without an excise licence under this section—
 - (a) at the premises where it is manufactured ; or
 - (b) if the liquor is supplied to the purchaser direct from the premises where it is manufactured, at any other place by the manufacturer or a servant or agent of his.

In this subsection " licensed manufacturer " means a distiller, rectifier, compounder, brewer for sale or licensed producer of wine or of made-wine.

- (5) Without prejudice to subsection (4) above, an excise licence under this section as a wholesale dealer in spirits shall not, except with the permission of the Commissioners and subject to such conditions as they see fit to impose, be granted to a distiller in respect of any premises within 2 miles of his distillery.

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- (6) A person holding a licence under this section in respect of wine may deal wholesale at his licensed premises in made-wine as well as wine without taking out a further licence under this section.
- (7) If, save as permitted by this section, any person deals wholesale in any alcoholic liquor to which this section applies otherwise than under and in accordance with a licence under this Act so authorising him he shall be liable on summary conviction to a penalty of £100.
- (8) For the purposes of this section, dealing wholesale means the sale at any one time to any one person of quantities not less than the following, namely—
 - (a) in the case of spirits, wine or made-wine, 2 gallons or 1 case; or
 - (b) in the case of beer, 4 gallons or 2 cases.

66 Excise licence not required for sale of certain alcoholic liquors

- (1) Subject to subsection (2) below, an excise licence shall not be required for the sale wholesale of—
 - (a) any liquor which, whether made on the premises of a brewer for sale or elsewhere, is found on analysis of a sample thereof at any time to be of an original gravity not exceeding 1016° and of a strength not exceeding 2° of proof ;
 - (b) perfumes;
 - (c) flavouring essences recognised by the Commissioners as not being intended for consumption as or with dutiable alcoholic liquor;
 - (d) spirits, wine or made-wine so medicated as to be, in the opinion of the Commissioners, intended for use as a medicine and not as a beverage.
- (2) Subsection (1)(a) above shall not apply to Northern Ireland.

67 Power to regulate keeping of dutiable alcoholic liquors by wholesalers and retailers

- (1) The Commissioners may, with a view to the protection of the revenue, make regulations regulating the keeping of spirits, beer, wine, made-wine or cider respectively by wholesalers and retailers.
- (2) If any person contravenes or fails to comply with any regulation made under this section, he shall be liable on summary conviction to a penalty of £100, and any liquor, container or utensil in respect of which the offence was committed shall be liable to forfeiture.

68 Penalty for excess in stock of wholesaler or retailer of spirits

If at any time on the taking of an account by an officer of the spirits in the stock or possession of a wholesaler or retailer of spirits the quantity of those spirits computed at proof is found to exceed the quantity which ought to be in his possession according to any stock book required under this Act to be kept by the wholesaler or retailer, the excess shall be liable to forfeiture and the wholesaler or retailer shall be liable on summary conviction to a penalty of double the duty on a like quantity of plain spirits at proof charged at the highest rate.

69 Miscellaneous provisions as to wholesalers and retailers of spirits

- (1) A wholesaler of spirits shall not carry on his business on any premises communicating otherwise than by a public roadway with any premises entered or used by a distiller or rectifier.
- (2) Save with the permission of the Commissioners and subject to compliance with such conditions as they see fit to impose, a retailer of spirits shall not—
 - (a) carry on his business on any premises which are entered or used by a distiller or rectifier or which communicate otherwise than by a public roadway with any such premises; or
 - (b) be concerned or interested in the business of a distiller or rectifier carried on upon any premises within 2 miles of any premises at which he sells spirits by retail.
- (3) If any person contravenes or fails to comply with subsection (1) or (2) above or any condition imposed under subsection (2) above, he shall be liable on summary conviction to a penalty of £200.
- (4) A retailer of spirits shall not, unless he is also a wholesaler of spirits, sell or send out spirits to a rectifier or to a wholesaler or retailer of spirits, nor shall he buy or receive spirits from another such retailer who is not also such a wholesaler; and if he contravenes or fails to comply with this subsection he shall be liable on summary conviction to a penalty of £50.

70 General offences in connection with sale of spirits

- (1) If any person hawks spirits or, save as permitted by the Customs and Excise Acts 1979 or some other Act, sells or exposes for sale any spirits otherwise than on premises in respect of which he holds an excise licence as a wholesaler of spirits or a justice's licence (or in Scotland, a Scottish licence) authorising him to sell spirits, the spirits shall be liable for forfeiture and he shall be liable on summary conviction to a penalty of £100 and may be detained.
- (2) If any person knowingly sells or delivers or causes to be sold or delivered any spirits in order that they may be unlawfully consumed or brought into home use, then, in addition to any other punishment he may have incurred, he shall be liable on summary conviction to a penalty of £100.
- (3) If any person receives, buys or procures any spirits from a person not authorised to sell or deliver them, he shall be liable on summary conviction to a penalty of £100.
- (4) If any spirits delivered in bottle from a warehouse for home use are sold by a wholesaler or retailer of spirits at a strength lower than that by reference to which the duty chargeable thereon was computed, he shall be liable on summary conviction to a penalty of £50.
- (5) For the purposes of this section " Scottish licence" includes an off-licence in terms of Schedule 1 to the Licensing (Scotland) Act 1976.

71 Penalty for mis-describing liquor as spirits

- (1) If any person—
 - (a) for the purpose of selling any liquor, describes the liquor (whether in any notice or advertisement or on any label or wrapper, or in any other manner

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whatsoever) by any name or words such as to indicate that the liquor is, or is a substitute for, or bears any resemblance to, any description of spirits, or that the liquor is wine fortified or mixed with spirits or any description of spirits; or

- (b) sells, offers for sale, or has in his possession for the purpose of sale, any liquor so described,

that person shall be guilty of an offence under this section unless he proves that the duty chargeable on spirits has been paid in respect of not less than 97J per cent. of the liquor.

- (2) Notwithstanding anything in this section—

- (a) the name " port " or " sherry " or the name of any other description of genuine wine; or
 (b) a name which, before 4th May 1932, was used to describe a liquor containing vermouth and spirits, the quantity of vermouth being not less than the quantity of spirits computed at proof,

shall not, for the purposes of this section, be treated as being in itself such a description as to give such an indication as is mentioned in subsection (1)(a) above.

- (3) Notwithstanding anything in this section, a person who has sold, offered for sale, or had in his possession for the purpose of sale, any liquor described only by any such name as is mentioned in subsection (2)(a) above shall not be guilty of an offence under this section by reason that the liquor has been described by some other person (not being the agent or servant of the first mentioned person) by that name in association with some other description such as to give such an indication as is mentioned in subsection (1)(a) above.

- (4) Any person guilty of an offence under this section shall be liable on summary conviction to a penalty of £100; and on the conviction of a person under this section the court may direct that any liquor and other article by means of or in relation to which the offence has been committed shall be forfeited, and any liquor or other article so directed to be forfeited shall be destroyed or otherwise disposed of as the court may direct.

- (5) Nothing in this section as it applies to England and Wales or Northern Ireland shall apply to any liquor which is prepared—

- (a) on any premises in respect of which a justices' on-licence is in force; or
 (b) in any registered club ; or
 (c) on any premises, or on board any aircraft, vessel or vehicle in the case of which, by virtue of section 199(c) or (d) of the Licensing Act 1964, a justices' licence is not required,

for immediate consumption on those premises, in that club or on board that aircraft, vessel or vehicle, as the case may be.

- (6) Nothing in this section as it applies to Scotland shall apply to any liquor which is prepared—

- (a) on any premises in respect of which a Scottish licence is in force; or
 (b) in any registered club; or
 (c) in any theatre, or on board any aircraft, vessel or vehicle in the case of which, by virtue of section 138(1)(b) or (c) of the Licensing (Scotland) Act 1976, a Scottish licence is not required,

for immediate consumption on those premises, in that club, at that theatre or on board that aircraft, vessel or vehicle, as the case may be.

72 Offences by wholesaler or retailer of beer

- (1) If any wholesaler or retailer of beer dilutes any beer or adds anything to beer other than finings for the purpose of clarification he shall be liable on summary conviction to a penalty of £50.
- (2) If any beer which has been diluted or to which anything other than finings for the purpose of clarification has been added is found in the possession of a wholesaler or retailer of beer he shall be liable on summary conviction to a penalty of £50 and the beer shall be liable to forfeiture.
- (3) Subject to subsection (4) below, if a wholesaler or retailer of beer receives or has in his custody or possession any sugar of any description or any saccharine substance, extract or syrup, except such as he proves to be for domestic use, or any preparation for increasing the gravity of beer, he shall be liable on summary conviction to a penalty of £50 and the article in question shall be liable to forfeiture.
- (4) Where a wholesaler or retailer of beer carries on upon the same premises the trade of a brewer for sale or of a grocer, subsection (3) above shall not apply to sugar and other preparations duly held by him in accordance with regulations made under section 50 above as a brewer for sale, or to sugar or syrup kept by him for sale in the ordinary course of his trade as a grocer.

73 Penalty for mis-describing substances as beer

- (1) If any person—
 - (a) for the purpose of selling any substance, describes the substance (whether in any notice or advertisement, or on any label, or in any other manner whatsoever) by any name or words such as to indicate that the substance is, or is a substitute for, or bears any resemblance to, beer or any description of beer ; or
 - (b) sells, offers for sale or has in his possession for the purpose of sale any substance so described,that person shall be guilty of an offence under this section unless he proves that the duty chargeable on beer has been paid in respect of the whole of the substance.
- (2) Black beer the worts whereof before fermentation were of a specific gravity of 1200° or more is not a substance to which this section applies; and for the purposes of this section the name " black beer " shall not in itself be taken to be such a description as to give such an indication as is mentioned in subsection (1)(a) above.
- (3) For the purposes of this section the name " ginger beer " or " ginger ale " shall not in itself be taken to be such a description as to give such an indication as is mentioned in subsection (1)(a) above.
- (4) Any person guilty of an offence under this section shall be liable on summary conviction to a penalty of £100; and on the conviction of a person under this section the court may order that any article by means of or in relation to which the offence has been committed shall be forfeited, and any article so directed to be forfeited shall be destroyed or otherwise disposed of as the court may direct.

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74 Liquor to be deemed wine or spirits

For the purposes of this Act, as against any person selling or offering for sale the liquor in question—

- (a) any liquor sold or offered for sale as wine or under the name by which any wine is usually designated or known shall be deemed to be wine ; and
- (b) any fermented liquor which is of a strength exceeding 40° of proof, not being imported wine delivered for home use in that state on which the appropriate duty has been duly paid, shall be deemed to be spirits.

Paragraph (a) above is without prejudice to any liability under section 71 above.

Methylated spirits

75 Licence or authority to manufacture and deal wholesale in methylated spirits

- (1) The Commissioners may authorise any distiller, rectifier or compounder to methylate spirits, and any person so authorised is referred to in this Act as an " authorised methylator ".
- (2) No person other than an authorised methylator shall methylate spirits or deal wholesale in methylated spirits unless he holds an excise licence as a methylator under this section.
- (3) A licence granted under this section shall expire on the 30th September next after it is granted.
- (4) On any licence granted under this section there shall be charged an excise licence duty of £10.50.
- (5) Any person who, not being an authorised methylator, methylates spirits otherwise than under and in accordance with a licence under this section shall be liable on summary conviction to a penalty of £50.
- (6) The Commissioners may at any time revoke or suspend any authorisation or licence granted under this section.
- (7) For the purposes of this section, dealing wholesale means the sale at any one time to any one person of a quantity of methylated spirits of not less than 5 gallons or such smaller quantity as the Commissioners may by regulations specify.

76 Licence to retail methylated spirits

- (1) No person shall sell methylated spirits by retail unless he holds an excise licence for that purpose under this section.
- (2) A licence granted under this section shall expire on the 30th September next after it is granted.
- (3) On any licence granted under this section there shall be charged an excise licence duty of £0.50.
- (4) A licence under this section shall not be granted—
 - (a) to a distiller, rectifier or compounder ; or

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- (b) in England, Wales or Northern Ireland, to a person holding a justice's on-licence in respect of spirits, beer, wine or made-wine ; or
 - (c) in Scotland—
 - (i) to a person holding a Scottish licence in respect of spirits, beer, wine or made-wine, or
 - (ii) to any other person except in accordance with the Methylated Spirits (Sale by Retail) (Scotland) Act 1937.
- (5) For the purposes of this section, sale by retail means the sale at any one time to any one person of a quantity of methylated spirits not exceeding 4 gallons.

77 Power to make regulations relating to methylated spirits

- (1) The Commissioners may with a view to the protection of the revenue make regulations—
- (a) regulating the methylation o storage, removal, sale, delivery, receipt, use and exportation or shipment as stores of methylated spirits;
 - (b) prescribing the spirits which may be used, and the sub stances which may be mixed therewith, for methylation ;
 - (c) permitting spirits to be methylated in warehouse;
 - (d) permitting the sale without a licence of such methylated spirits as may be specified in the regulations;
 - (e) regulating the importation, receipt, removal, storage and use of spirits for methylation ;
 - (f) regulating the storage and removal of substances to be used in methylating spirits ;
 - (g) prescribing the manner in which account is to be kept of stocks of methylated spirits in the possession of authorised or licensed methylators and of retailers of methylated spirits;
 - (h) for securing any duty chargeable in respect of methylated spirits of any class.
- (2) Different regulations may be made under this section with respect to different classes of methylated spirits or different kinds of methylated spirits of any class.
- (3) If any person contravenes or fails to comply with any regulation under this section, he shall be liable on summary conviction to a penalty of £100.
- (4) If, save as permitted by any regulation under this section, any person sells methylated spirits otherwise than under and in accordance with a licence under section 75 or 76 above, he shall be liable on summary conviction to a penalty of £50.
- (5) Any spirits or methylated spirits in respect of which an offence under subsection (3) or (4) above is committed shall be liable to forfeiture.
- (6) Nothing in any regulations made under this section shall prejudice the operation of the Methylated Spirits (Sale by Retail) (Scotland) Act 1937.

78 Additional provisions relating to methylated spirits

- (1) If, at any time when an account is taken and a balance struck of the quantity of any kind of methylated spirits in the possession of an authorised or licensed methylator, that quantity computed at proof differs from the quantity so computed which ought

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to be in his possession according to any accounts required by regulations made under section 77 above to be kept thereof, then, subject to subsection (2) below—

- (a) if the former quantity exceeds the latter, the excess, or such part thereof as the Commissioners may determine, shall be liable to forfeiture ;
 - (b) if the former quantity is less than the latter, the methylator shall on demand by the Commissioners pay on the deficiency or such part thereof as the Commissioners may specify the duty payable on spirits.
- (2) Subsection (1) above shall not apply if the excess is not more than 1 per cent. or the deficiency is not more than 2 per cent. of the aggregate computed at proof of—
- (a) the balance struck when an account was last taken ; and
 - (b) any quantity which has since been lawfully added to the methylator's stock.
- (3) If any person authorised by regulations made under section 77 above to supply any kind of methylated spirits knowingly supplies such spirits to any person not authorised by those regulations to receive them, he shall, without prejudice to any penalty he may have incurred, pay thereon the duty payable on spirits.
- (4) If any person other than an authorised or licensed methylator has in his possession any methylated spirits obtained otherwise than from a person authorised by regulations under the said section 77 to supply those spirits, he shall be liable on summary conviction to a penalty of £100 and the methylated spirits shall be liable to forfeiture.

79 Inspection of premises, etc.

Without prejudice to any other power conferred by the Customs and Excise Acts 1979, an officer may in the daytime enter and inspect the premises of any person authorised by regulations made under section 77 above to receive methylated spirits, and may inspect and examine any methylated spirits thereon and take samples of any methylated spirits or of any goods containing methylated spirits, paying a reasonable price for each sample.

80 Prohibition of use of methylated spirits, etc. as a beverage or medicine

- (1) If any person—
- (a) prepares or attempts to prepare any liquor to which this section applies for use as a beverage or as a mixture with a beverage; or
 - (b) sells any such liquor, whether so prepared or not, as a beverage or mixed with a beverage ; or
 - (c) uses any such liquor or any derivative thereof in the preparation of any article capable of being used wholly or partially as a beverage or internally as a medicine; or
 - (d) sells or has in his possession any such article in the preparation of which any such liquor or any derivative thereof has been used ; or
 - (e) except as permitted by the Commissioners and in accordance with any conditions imposed by them, purifies or attempts to purify any such liquor or, after any such liquor has once been used, recovers or attempts to recover the spirit or alcohol contained therein by distillation or condensation or in any other manner,

he shall be liable on summary conviction to a penalty of £100 and the liquor in respect of which the offence was committed shall be liable to forfeiture.

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- (2) Nothing in this section shall prohibit the use of any liquor to which this section applies or any derivative thereof—
- (a) in the preparation for use as a medicine of sulphuric ether, chloroform, or any other article which the Commissioners may by order specify ; or
 - (b) in the making for external use only of any article sold or supplied in accordance with regulations made by the Commissioners under section 77 above ; or
 - (c) in any art or manufacture,
- or the sale or possession of any article permitted to be prepared or made by virtue of paragraph (a) or (b) above where the article is sold or possessed for use as mentioned in that paragraph.
- (3) The liquors to which this section applies are methylated spirits, methyl alcohol, and any mixture containing methylated spirits or methyl alcohol.

Still licences

81 Licence for keeping still otherwise than as a distiller, etc.

- (1) Subject to the provisions of this section, no person shall keep or use a still otherwise than as a distiller, rectifier, or compounder unless he holds an excise licence for that purpose under this section.
- (2) A licence granted under this section shall expire on the 5th July next after it is granted.
- (3) On any licence granted under this section there shall be charged an excise licence duty of £0.50.
- (4) The Commissioners may permit, subject to such conditions as they see fit to impose, the keeping and use without a licence under this section of a still—
- (a) kept by a person who makes or keeps stills solely for the purpose of sale ; or
 - (b) kept or used for experimental, analytical or scientific purposes; or
 - (c) kept or used for the manufacture of any article other than spirits.
- (5) If any person required to hold a licence under this section keeps or uses a still otherwise than under and in accordance with such a licence, he shall be liable on summary conviction to a penalty of £100 and the still shall be liable to forfeiture.
- (6) If any person holding a licence under this section is convicted of any offence whatever in relation to methylated spirits, the Commissioners may suspend or revoke his licence.

82 Power to make regulations with respect to stills

- (1) The Commissioners may, with a view to the protection of the revenue, make regulations—
- (a) regulating the keeping and use of stills by persons other than distillers or rectifiers ;
 - (b) regulating the manufacture of stills ;
 - (c) prohibiting, except in such cases and upon such conditions as may be prescribed by the regulations, the keeping or use by persons other than distillers or rectifiers of stills of greater capacity than 50 gallons;

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(d) regulating the removal of stills or parts thereof.

(2) If any person contravenes or fails to comply with any regulation made under this section he shall be liable on summary conviction to a penalty of £100 and any still or part thereof in respect of which the offence was committed shall be liable to forfeiture.

83 Power of entry on premises of person keeping or using still

(1) Without prejudice to any other power conferred by the Customs and Excise Acts 1979, an officer may, subject to subsection (2) below, at any time enter upon the premises of any person licensed or permitted to keep a still under section 81 above and examine any still or retort kept or used by that person.

(2) No officer shall exercise the powers conferred on him by subsection (1) above by night unless he is accompanied by a constable.

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—

- (a) 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
- (b) 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) a licence to which section 86 below applies ; and
- (b) a limited licence to brew beer.

(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

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- (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

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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.