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**Status:** This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

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## SCHEDULES

### SECOND SCHEDULE

#### MODIFICATIONS CONSEQUENTIAL ON REPEAL OF FOURTH SCHEDULE TO CUSTOMS AND EXCISE ACT, 1952

##### *The Temperance (Scotland) Act, 1913*

##### *(3 & 4 Geo. 5. c. 33)*

- 1 In subsection (1) of section three, for the words from " satisfy the court " to the end of the subsection there shall be substituted the words " produce to the court a statement by the Commissioners of Customs and Excise certifying that in their opinion the receipts from the sale of exciseable liquor in the preceding year were less, in the case of a restaurant, than three-fifths or. in the case of an inn and hotel, than one-half of the total receipts in that year from the business of all descriptions carried on at the premises for which such certificate is held, being business carried on in that year by or on behalf of a person holding a certificate in respect of those premises ".
- 2 After subsection (1) of section three there shall be inserted the following subsection:  
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“(1A) In calculating receipts for the purposes of the foregoing subsection, the year shall be the twelve months ending on the thirty-first day of December or such other day as the said Commissioners may fix for any area or to meet the circumstances of a particular case or cases.”