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SCHEDULES

SECOND SCHEDULE

Section 2.

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

The Temperance (Scotland) Act, 1913 (3 & 4 Geo. 5. c. 33)

- 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:
 - "(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."

- Instead of varying with annual value, the percentage of the maximum charge to be imposed under section eighteen (compensation charge) on the renewal of an old on-licence in any year after nineteen hundred and fifty-nine shall be fixed and, notwithstanding any subsequent removal of the licence or other change of circumstances, shall be equal to the percentage of that charge imposed on the renewal of the licence in nineteen hundred and fifty-eight or, if a charge did not then fall to be imposed because the compensation authority considered its imposition unnecessary or the licence was in suspense and thus not renewed or the premises were in a licensing planning area, shall be equal to the percentage which would have been appropriate if a charge had then fallen to be imposed.
- For the purpose of levying any charge imposed under section eighteen on the renewal of an old on-licence in nineteen hundred and fifty-nine, the percentage of the maximum charge imposed on the renewal shall be taken to have been equal to the percentage of that charge which, by virtue of the foregoing paragraph, will fall to be imposed on the renewal of the licence in any subsequent year.

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The Landlord and Tenant Act, 1954 (2 & 3 Eliz. 2, c, 56)

- The following shall be substituted for paragraph (d) of subsection (1) of section forty-three (tenancies to which Part II of the Act does not apply)—
 - "(d) to a tenancy of premises licensed for the sale of intoxicating liquor for consumption on the premises, other than—
 - (i) premises which are structurally adapted to be used, and are bona fide used, for a business which comprises one or both of the following, namely, the reception of guests and travellers desiring to sleep on the premises and the carrying on of a restaurant, being a business a substantial proportion of which consists of transactions other than the sale of intoxicating liquor;
 - (ii) premises adapted to be used, and bona fide used, only for one or more of the following purposes, namely, for judicial or public administrative purposes, or as a theatre or place of public or private entertainment, or as public gardens or picture galleries, or for exhibitions, or for any similar purpose to which the holding of the licence is merely ancillary;
 - (iii) premises adapted to be used, and bona fide used, as refreshment rooms at a railway station."

The Licensing (Scotland) Act, 1959 (7 & 8 Eliz. 2, c, 51)

- In subsection (4) of section one hundred and eleven, for the words from "satisfies the licensing court" to the end of the subsection there shall be substituted the words "produces to the licensing court a statement by the Commissioners 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 a 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 ".
- After subsection (4) of section one hundred and eleven there shall be inserted the following subsection:—
 - "(5) In calculating receipts for the purposes of the last foregoing subsection, the year shall be the twelve months ending on the thirty-first day of December or such other day as the Commissioners may fix for any area or to meet the circumstances of a particular case or cases".