



Finance Act 1959

1959 CHAPTER 58

PART I

CUSTOMS AND EXCISE

2 **Liquor licences: alteration of amounts of duty**

- (1) The amount of the duty charged on a dealer's licence under section one hundred and forty-six of the Customs and Excise Act, 1952, shall be five pounds, and no reduction shall be made where a dealer's licence is granted to the holder of a retailer's licence in respect of the same liquor and the same premises as the retailer's licence.
- (2) The amount of the duty charged on a retailer's licence under section one hundred and forty-nine of the said Act of 1952 shall be ascertained in accordance with the Table set out at the end of this subsection, and accordingly subsection (2) of that section shall have effect as if for the reference therein to the Fourth Schedule to that Act there were substituted a reference to the said Table, and the said Fourth Schedule shall cease to have effect.

TABLE

<i>Type of liquor</i>	<i>On-licence</i>			<i>Off-licence</i>		
	£	s.	d.	£	s.	d.
Spirits	5	0	0	2	0	0
Beer	1	10	0	1	10	0
Wine	1	10	0	1	10	0
Sweets	1	0	0	1	0	0
Cider	1	0	0	1	0	0

- (3) The amount of the duty charged on an occasional licence under section one hundred and fifty-one of the said Act of 1952 shall not vary with the duration of the licence

Status: This is the original version (as it was originally enacted).

as provided by subsection (3) of that section, and accordingly, in relation to a licence so granted, the said subsection (3) shall have effect as if the words " for each day on which the licence authorises the sale of liquor " were omitted.

- (4) The amount of the duty charged on a passenger vessel licence under section one hundred and fifty-three of the said Act of 1952 shall be one pound and shall not vary with the duration of the licence as provided by subsection (2) of that section, and accordingly the said subsection (2) shall have effect as if for the words from " ten pounds or " to " duty of ten pounds " there were substituted the words " one pound and the licence ".
- (5) The foregoing provisions of this section shall have effect in relation to licences bearing a date after the seventh day of April, nineteen hundred and fifty-nine.
- (6) In consequence of the repeal of the Fourth Schedule to the Customs and Excise Act, 1952, the enactments mentioned in the Second Schedule to this Act (which contain references to the said Fourth Schedule) shall have effect subject to the modifications contained in the said Second Schedule.