



Finance Act 1959

1959 CHAPTER 58

PART I

CUSTOMS AND EXCISE

4 Excise licences required for registered clubs: abolition of duty on statements

- (1) It shall be the duty of the secretary of every registered club to apply on or before the thirty-first day of December, nineteen hundred and fifty-nine, and on or before the thirty-first day of December in every subsequent year, for the grant in respect of the premises habitually used for the purposes of the club of an excise licence under this section (hereinafter referred to as a "club licence"); and if he fails to do so he shall be liable to a penalty of fifty pounds:

Provided that—

- (a) this subsection shall not apply in relation to a club if the Commissioners are satisfied that the club has ceased to be required to be registered ;
 - (b) where a club first becomes a registered club after the thirty-first day of December, nineteen hundred and fifty-nine the foregoing provisions of this section shall have effect as if for the reference therein to the said thirty-first day of December there were substituted a reference to the date of the expiration of the period of fourteen days next after the club is first registered.
- (2) A club licence shall authorise the supply of intoxicating liquor in the premises specified in the licence to members of the club and their guests, and there shall be charged on the licence a duty of excise of five pounds, so however that section two hundred and thirty-seven of the Customs and Excise Act, 1952 (reduced duty on beginner's part-year licence) shall apply to club licences but shall so apply as if paragraphs (a) and (b) of subsection (1) thereof were omitted.
- (3) A club licence shall expire on the thirty-first day of December next after it is granted, so however that the licence shall become void if the club is struck off the register of clubs.

Status: This is the original version (as it was originally enacted).

- (4) The supply, on or after the first day of January, nineteen hundred and sixty, of intoxicating liquor to members of a registered club or their guests in premises habitually used for the purposes of the club shall, if a club licence is not in force in respect of those premises, be deemed to be a sale of intoxicating liquor without an excise licence.
- (5) Where the person in possession of a club licence satisfies the Commissioners that any of the following events have occurred in relation to the club within nine months after the commencement of the licence year, that is to say—
- (a) it has ceased to exist, or
 - (b) it has ceased to be required to be registered, or
 - (c) it has been struck off the register of clubs on the ground that it has less than twenty-five members,

he shall be entitled, on the surrender of the licence, to repayment or remission of such proportion of the full amount of duty for a year as is specified in the Table set out at the end of this subsection in relation to the month during which the event occurred:

Provided that this subsection shall not apply if the club has been struck off the register of clubs on grounds which include any ground other than that the club has ceased to exist or has less than twenty-five members.

TABLE

<i>Month from the commencement of the licence year</i>	<i>Proportion of full duty</i>
first to third	three-quarters
fourth to sixth	one-half
seventh to ninth	one-quarter.

- (6) Where, on an application to the Commissioners made by the person in possession of a club licence—
- (a) within one month after the licence ceased to be in force or such further time as the Commissioners may allow, or
 - (b) on his surrendering the licence at any earlier time,
- being an application made in such form and containing such particulars as the Commissioners may direct and supported by the production of such accounts, invoices, receipts or other documents relating to purchases of intoxicating liquor as the Commissioners may require and (in any case) accompanied by the licence, the Commissioners are satisfied—
- (i) that during the period for which the licence was in force the purchases of intoxicating liquor to be supplied in or to the club or on behalf of the club to the members thereof did not exceed the amount hereinafter mentioned, or
 - (ii) that during that period there were no such purchases,

the Commissioners shall repay in a case falling within paragraph (i) of this subsection one-half of the duty on the licence, and in a case falling within paragraph (ii) the whole of that duty; and any such repayment shall be made to the applicant.

For the purposes of this subsection the duty on a club licence shall be taken to be the duty payable on the grant of the licence less any amount falling to be repaid or remitted under the foregoing subsection; and the amount referred to in paragraph (i)

of this subsection is two hundred pounds in a case where the duty on the licence is five pounds, and in any other case an amount which bears to two hundred pounds the same proportion as the duty on the licence bears to five pounds.

- (7) The person by whom any register of clubs is kept shall send notice to the Commissioners of the entry of any new club upon that register, and of any case in which a club ceases to be registered on that register.
- (8) For the purposes of any proceedings under this section in respect of any club, the appearance of any person's name in the register of clubs as being for the time being the secretary of the club shall be sufficient evidence of his being the secretary until the contrary is proved.
- (9) The following provisions of the Customs and Excise Act, 1952, shall apply in relation to a club licence as they apply in relation to a licence to carry on a trade, that is to say—
section two hundred and thirty-three (form of licence, premises licensed, etc.);
section two hundred and thirty-five (renewal of licence);
subsection (2) of section two hundred and thirty-six (removal).
- (10) Section one hundred and fifty-six of the Customs and Excise Act, 1952 (which requires statements to be delivered of the purchases of intoxicating liquor by clubs, and charges duty on the statements) shall cease to have effect, but without prejudice to its operation as to statements of the purchases made in a year ending on or before the thirty-first day of December, nineteen hundred and fifty-nine, so however that in relation to statements of the purchases made in the year ending on the said thirty-first day of December the proviso to subsection (2) thereof shall not apply.
- (11) In the application of this section to Scotland—
- (a) in subsection (3), for the words "if the club is struck off the register of clubs " there shall be substituted the words " if the certificate of registration held by the club expires or is cancelled ";
 - (b) in subsection (5), for paragraph (c) there shall be substituted the following paragraphs—
 - “(c) the certificate of registration held by the club has expired, or
 - (d) such certificate has been cancelled on the ground that the club has less than twenty-five members”;

and for the proviso to that subsection there shall be substituted the following proviso—

“Provided that this subsection shall not apply if the certificate held by the club has been cancelled on grounds which include any ground other than that the club has ceased to exist or has less than twenty-five members”.