



# Finance Act 1942

## 1942 CHAPTER 21

### PART I

#### CUSTOMS AND EXCISE.

##### *Excise Licences.*

#### **11 Annual value for duty purposes where business restricted by war circumstances to part of premises.**

- (1) Where by reason of war circumstances the carrying on of the business carried on in any premises is in any year restricted to a part only of the premises, the duty for that year on any excise licence for the sale of intoxicating liquor on which the duty is charged by reference to the annual value of the premises shall not exceed the amount of the duty which would be chargeable if the annual value of the premises were of an amount equal to the annual value, ascertained as hereinafter provided, of the said part of the premises, and the Commissioners shall grant relief to the holder of the licence accordingly, either by repayment or by remission of duty :

Provided that if the carrying on of the business is restricted for part only of the year, the relief to be granted shall be reduced proportionately.

- (2) For the purposes of subsection (1) of this section, the annual value of a part of any premises shall be ascertained in like manner as, under subsection (1) of section twelve of the Finance Act, 1924, the annual value of licensed premises is to be ascertained in cases where there is no income tax value applicable.
- (3) Where relief from duty has become due under subsection (1) of this section, and either the restriction comes to an end or the part of the premises in which the business is carried on is extended, that fact shall, within one month, be notified to the Commissioners, and if this subsection is not complied with the licence shall become void.
- (4) Where, by reason of the restriction coming to an end or the part of the premises being extended as aforesaid, the relief granted under subsection (1) of this section proves

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*Status: This is the original version (as it was originally enacted).*

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to have been excessive, the amount of the excess shall be recoverable as a debt due to His Majesty.