



Inland Revenue Act 1880

1880 CHAPTER 20

PART III

Licences for the Sale of Liquors by Retail

40 Meaning of terms

For the purposes of this part of this Act each of the following terms shall have the meaning assigned to it in this section:

" Cider " includes perry :

" Sweets " includes made wines, mead, and metheglin :

" Beer " includes cider :

" Wine " includes sweets.

41 Alteration of the duties on certain excise licences

On and after the first day of July one thousand eight hundred and eighty, in lieu of the duties of excise now payable on the licences mentioned in this section (except in the case of a licence to sell wine by retail to be taken out by a grocer in Scotland), there shall be charged and paid the duties following; (that is to say,)

	Duty.		
	£	s.	d.
On a licence to be taken out by a person for the selling of cider by retail in England	1	5	0
On a licence to be taken out by a retailer of sweets	1	5	0

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	£	Duty.	
		s.	d.
in the United Kingdom			
On a licence to be taken out by a person for the selling by retail in the United Kingdom of beer to be consumed on the premises	3	10	0
On a licence to be taken out by a person for the selling by retail in England of beer not to be consumed on the premises	1	5	0
On a licence (additional) to be taken out by a licensed dealer in beer in England or Ireland authorising him to sell by retail beer not to be consumed on the premises	1	5	0
On a licence to be taken out to sell wine by retail to be consumed on the premises	3	10	0
On a licence to be taken out by any person in England or Ireland for the sale by retail in any shop of wine not to be consumed on the premises	2	10	0

42 Duties on licences for the retailing of beer and wine

- (1) On and after the first day of July one thousand eight hundred and eighty, there shall be charged and paid upon licences for the sale by retail of beer and wine to be taken out by any persons in the United Kingdom who may be authorised to obtain the same, the duties of excise following; (that is to say,)

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		Duty.		
		£	s.	d.
On a licence for the sale by retail of beer and wine to be consumed on the premises	4	0	0	0
On a licence for the sale by retail of beer and wine not to be consumed on the premises	3	0	0	0

- (2) Every such licence shall be in such form as the Commissioners shall direct, and shall expire in England or Ireland on the tenth day of October, and in Scotland on the fifteenth day of May, in each year.

43 Alteration of duties on licences to retailers of spirits

- (1) On and after the firstday of July one thousand eight hundred and eighty, in lieu of the duties of excise now payable on licences to be taken out by retailers of spirits in the United Kingdom, there shall be charged and paid the duties following; (that is to say,)

		Duty.		
		£	s.	d.
If the annual value of the dwelling-house in which the retailer shall reside or retail spirits, together with the offices, courts, yards, and gardens therewith occupied, is under 10l	4	10	0	0
Is 10l. and under 15l	6	0	0	0
15l and under 20l	8	0	0	0
20l and under 25l	11	0	0	0
25l and under 30l	14	0	0	0
30l and under 40l	17	0	0	0
40l and under 50l	20	0	0	0
50l and under 100l	25	0	0	0

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	£	Duty.	
		s.	d.
100l and under 200l	30	0	0
200l and under 300l	35	0	0
300l and under 400l	40	0	0
400l and under 500l	45	0	0
500l and under 600l	50	0	0
600l and under 700l	55	0	0
700l. or above	60	0	0

- (2) The holder of a licence to retail spirits chargeable with duty under this Act shall not be required to take out any further or other excise licence to enable him to sell beer or wine by retail. The holder of such licence shall not be liable for any per-centage, discount, or other charge more than the amount stated in the Act.
- (3) Any person applying for a six days' and early closing licence for the sale of spirits as an auxiliary only to his business as a restaurateur or eating-house keeper, and not keeping an open drinking bar shall be entitled to his licence at a sum not exceeding thirty pounds, no such reduction to be made unless the licensing justices shall have certified by indorsement on their certificate that the nature of the business carried on by the applicant justifies the reduced scale of charge.
- (4) Where in the case of premises of the value of fifty pounds or upwards it shall be proved to the satisfaction of the Commissioners that the premises are structurally adapted for use as an inn or hotel for the reception of guests and travellers desirous of dwelling therein, and are mainly so used, the amount of duty to be paid on a licence to retail spirits shall not exceed twenty pounds. Provided that the relief under this subsection shall not be given in case any portion of the premises is set apart and used as an ordinary public-house for the sale and consumption therein of liquors, and the annual value of such portion, in the opinion of the Commissioners, exceeds twenty-five pounds.
- (5) The amount of duty to be paid for a licence to retail spirits in any theatre granted under the provisions contained in the seventh section of the Act of the fifth and sixth years of the reign of King William the Fourth, chapter thirty-nine, shall not exceed twenty pounds.
- (6) The expression "retailers of spirits," as used in this section, does not include a spirit grocer in Ireland, as defined by section eighty-one of the Licensing Act, 1872, or a dealer in spirits selling spirits in bottle under an additional licence authorising him in that behalf, or a grocer in Scotland as defined by section two of the Public Houses (Scotland) Act, 1853.

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- (7) In the case of premises in Ireland, the annual value, upon which the duty on the licence in respect of the premises is to be charged, shall not exceed the amount of the value assigned thereto in the valuation in force under the Act of the fifteenth and sixteenth years of Her Majesty's reign, chapter sixty-three, with the addition of twenty per centum of such amount; and the licensed person may appeal against the amount of annual value upon which the duty has been charged and paid to the chairman of the sessions of the peace for the county, or the recorder of the city or borough, in which the premises are situate, and such chairman or recorder shall have full power to hear and determine such appeal, and his determination shall be final. If, in accordance with such determination, there shall have been any over-payment of duty, the amount shall be repaid.

44 Extension of six-day and early closing licences to the United Kingdom

The provisions regarding six-day licences and early closing licences contained in section forty-nine of the Licensing Act, 1872, and sections seven and eight of the Licensing Act, 1874, shall be deemed to apply throughout the United Kingdom.

45 Duties on licences for the sale of liquors and tobacco in boats

- (1) The duty now charged upon a licence to supply, retail, and sell foreign wine, strong beer, cider, perry, spirituous liquors, and tobacco to passengers on board any packet-boat or other vessel employed for the carriage and conveyance of passengers, to be consumed in or on board such boat or vessel, shall cease to be payable, and there shall be granted and paid the following duties of excise; (that is to say,) Upon a licence to be taken out for the sale of spirits, wine, beer, and tobacco to be consumed on board a boat or vessel of any description employed for the carriage and conveyance of persons going as passengers from any place in the United Kingdom to any other place in the United Kingdom, or going from and returning to the same place on the same day,—

	£	Duty.	
		s.	d.
If the licence is to be in force from the day of the date thereof until the thirty-first day of March next ensuing	5	0	0
If the licence is to be in force for one day only	1	0	0

- (2) Such licences shall be granted under and be subject to the enactments contained in the Act of the ninth year of the reign of King George the Fourth, chapter forty-seven, as amended by section ten of the Act of the fourth and fifth years of the reign of King William the Fourth, chapter seventy-five, so far as such enactments are consistent with this Act and the terms of the licences respectively.

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Supplementary

46 Powers and provisions to be applied to Excise duties, drawbacks, and licences under this Act

The duties and drawbacks of excise, charged and allowed by Parts II and III of this Act, and the licences therein mentioned, shall be under the management of the Commissioners ; and all the powers, provisions, regulations, and directions contained in any Act relating to excise duties, drawbacks, or licences, or to penalties or forfeitures under excise Acts, and now or hereafter in force, shall respectively be of full force and effect with respect to the duties and drawbacks charged and allowed by Parts I. and II. of this Act and the licences therein mentioned, and the penalties and forfeitures imposed by this Act, so far as the same are applicable and are consistent with the provisions of this Act, as fully and effectually as if the same had been herein specially enacted with reference to the last-mentioned duties, drawbacks, licences, penalties, and forfeitures respectively.

47 Construction of term "exciseable liquors" in billiard licence

The grant of a duty on beer by this Act shall not be deemed to bring beer within the expression " exciseable liquors" as contained in the Third Schedule to the Act of the eighth and ninth years of Her Majesty's reign, chapter one hundred and nine.

48 Saving rights under certain charters

Nothing in this Act contained shall in anywise alter or affect the rights and privileges now existing under the charters of—

- (1) Any university in the United Kingdom, or
- (2) The master, wardens, freemen, and commonalty of the Vintners of the city of London, or
- (3) The mayor or burgesses of the borough of Saint Albans in the county of Hertford.

49 Repeal of enactments in Second Schedule

On the first day of October one thousand eight hundred and eighty the enactments described in the Second Schedule to this Act shall be and are hereby repealed, to the extent in the said schedule mentioned: Provided that this repeal shall not affect the past operation of any enactment hereby repealed, or the liability for, or recovery of, any duties charged before the said first day of October, or interfere with the institution or prosecution of any proceeding in respect of any offence committed, or any penalty or forfeiture incurred against or under any enactment hereby repealed.