



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART VI

GENERAL CONTROL PROVISIONS

Relief from, and payment by instalments of, liquor licence duties

84 Reduced duty on excise licence for sale of spirits for medical purposes, etc.

- (1) Any manufacturing or wholesale chemist and druggist who—
 - (a) requires an excise licence for the purposes only of selling spirits of wine wholesale for medicinal purposes to registered medical practitioners, duly registered pharmaceutical chemists, chemists and druggists or persons requiring the spirits for use for scientific purposes in any laboratory ; and
 - (b) undertakes not to sell spirits otherwise than for those purposes and to those persons,may obtain that licence on payment of a reduced excise licence duty of £2.
- (2) The Commissioners may attach such conditions to any licence granted on payment of a reduced duty under this section as they think expedient for the protection of the revenue.
- (3) If any person holding a licence granted on payment of a reduced duty under this section sells spirits in any manner contrary to his undertaking or to the conditions attached to his licence he shall be liable on summary conviction to a penalty of £50.