conditions for determining the amounts of the weekly allowances to be paid to the small number of ex-members of women's auxiliary services who suffered disablement arising from their service overseas during the 1914-18 war and who have continued after 1st May, 1952 eligible to receive a weekly allowance under the Scheme referred to.

The new conditions provide for an increase in the maximum weekly allowance payable, from 45s. to 55s.

INTOXICATING LIQUOR, ENGLAND
INTOXICATING LIQUOR, SCOTLAND

1953 No. 642

The Licence Duty (Hotels and Restaurants) Regulations, 1953

Made - - - -	13*th April*, 1953
Laid before Parliament	1*st May*, 1953
Coming into Operation	1*st July*, 1953

The Commissioners of Customs and Excise, in pursuance of the powers conferred upon them by paragraph 4 of the Fourth Schedule to the Customs and Excise Act, 1952(a), (hereinafter called "the Act") hereby make the following Regulations :—

1. Where application is made, in respect of premises for which an excise licence has not previously been in force or of licensed premises of which the annual licence value has not been certified, for a licence at a reduced duty under paragraph 3 of the Fourth Schedule to the Act and the Commissioners of Customs and Excise are satisfied upon the representation of the applicant that it is probable that such premises are premises to which the said paragraph 3 will apply, the licence may be granted on a provisional payment of one-fifth of the full duty as defined by paragraph 13 of the Fourth Schedule to the Act.

2. In the case of premises for which an excise licence has not previously been in force, the licence-holder shall, immediately after the expiration of a period of six months from the date on which the licence came into force, make a return on a form prescribed by the said Commissioners to the officer mentioned therein, showing the total receipts in that period from the business of all descriptions carried on by the licence-holder in the premises and the receipts in the same period from the sale of intoxicating liquor; and if the said Commissioners are satisfied that the receipts from the sale of intoxicating liquor were less in the case of a restaurant than three-fifths and in the case of any other premises than one-half of the total receipts from the business of all descriptions carried on by the licence-holder in the premises during that period, the duty payable on the licence shall be a reduced duty as provided by paragraph 3 of the Fourth Schedule to the Act, and, subject to the option of the person by whom the duty is payable to have the duty charged according to the annual licence value of the premises, shall be calculated by reference to the receipts for that period.

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.

3. As soon as the annual licence value of the premises has been fixed and certified by the Commissioners of Inland Revenue in the case of premises the annual licence value of which has not been certified previously, the reduced duty payable under the provisions of paragraph 3 of the Fourth Schedule to the Act shall be determined.

4. In the case of any premises to which any of the foregoing Regulations apply, an adjustment shall be made either by payment by the licence-holder of any sum by which the provisional payment falls short of the duty payable or by repayment to him of any duty which is found to have been paid in excess of that amount.

5. The Interpretation Act, 1889(**a**), shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

6. The Regulations dated the eighth day of February, 1927(**b**), and made by the Commissioners of Customs and Excise under subsection (5) of section forty-five of the Finance (1909-10) Act, 1910(**c**), are hereby revoked.

7. These Regulations may be cited as the Licence Duty (Hotels and Restaurants) Regulations, 1953, and shall come into operation on the first day of July, 1953.

Dated this 13th day of April, 1953.

A. W. Taylor,
Commissioner of Customs and Excise.

King's Beam House,
London, E.C.3.

EXPLANATORY NOTE

(*This Note does not form part of the Regulations, but is intended to indicate their general purport.*)

These Regulations, made under the Fourth Schedule to the Customs and Excise Act, 1952, relate to the reductions of liquor licence duty allowable in certain circumstances for hotels and restaurants. They set out the procedure for cases where a licence is granted in respect of premises for which a licence has not previously been in force or where the annual licence value of the premises has not been certified; and they provide for the grant of the excise licence in such cases on provisional payment of one-fifth of the full duty, to be adjusted after the licence has been in force for six months on the basis of the trading return for that period.

The Regulations revoke and substantially reproduce Regulations made on 8th February, 1927, under subsection (5) of section 45 (now repealed) of the Finance (1909-10) Act, 1910.

(**a**) 52 & 53 Vict. c. 63. (**b**) S.R. & O. 1927/208; Rev. XI, p. 44; 1927, p. 656.
(**c**) 10 Edw. 7 & 1 Geo. 5. c. 8.