The Ministry of Finance for Northern Ireland (in these Regulations referred to as "the Ministry") in pursuance of the powers vested in it by paragraph 4 of the Fourth Schedule to the Customs and Excise Act, 1952(a) (hereinafter called "the Act") as applied by subsection (1) of section 314 thereof, hereby makes 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 Commissioners of Customs and Excise to the Officer of Customs and Excise 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 Commissioners of Customs and Excise 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.

3. As soon as the annual licence value of the premises has been fixed and certified as prescribed in Part V of the Fourth Schedule to the Act 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 said Fourth Schedule 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 a licence-holder of any sum by which 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.

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

5. The Interpretation Act (N.I.), 1954(a), shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of the Parliament of Northern Ireland.

6. The Regulations dated the ninth day of July, 1910(b), and made by the Commissioners of Customs and Excise under subsection (5) of section 45 (now repealed) 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 (Northern Ireland), 1955.

Given under the Official Seal of the Ministry of Finance this twenty first day of January, 1955, in the presence of

(L.S.) *C. J. Bateman,*
Assistant Secretary.

Licensing (Valuation) Regulations (Northern Ireland), 1955

REGULATIONS DATED THE 21ST DAY OF JANUARY, 1955, MADE BY THE MINISTRY OF FINANCE FOR NORTHERN IRELAND IN PURSUANCE OF PARAGRAPH 27 SUB-PARAGRAPH (1) OF THE FOURTH SCHEDULE TO THE CUSTOMS AND EXCISE ACT, 1952(d).

1955. No. 10 [C]

The Ministry of Finance by virtue of paragraph 27 sub-paragraph (1) of the Fourth Schedule to the Customs and Excise Act, 1952, makes the following Regulations:—

Notice

1. The Commissioner shall give notice to the Collector of Customs and Excise of every application received by him from a licensed person for a certificate or for the revision or cancellation of a certificate and shall give notice to the licensed person of every application for a revision or cancellation of the certificate given to such licensed person which he receives from an officer of Customs and Excise.

Investigation

2.—(1) Before giving or revising a certificate the Commissioner shall examine the certificate granted by the licensing court for the issue of the licence and shall ascertain the extent of the premises excluded from its application, and shall also ascertain the extent of the entire premises and the annual value which would have been assigned to them for the purposes of licence duty in accordance with paragraph 21 of the Fourth Schedule to the Customs and Excise Act, 1952.

(a) 1954 c. 33.
(b) S.R. & O. 1910/765.
(c) 10 Edw. 7 & 1 Geo. 5. c. 8.
(d) 15 & 16 Geo. 6 and 1 Eliz. 2. c. 44.