



Finance Act 1942

1942 CHAPTER 21

PART I

CUSTOMS AND EXCISE.

Excise Licences.

13 Reduction of duty on publicans' licences in respect of diminution in supplies of wines and spirits.

A reduction of five per cent. of the amount which would have been payable apart from this section shall be made (either by repayment or by remission of duty), in respect of the diminution attributable to war circumstances in supplies of wines and spirits, in the licence duty in respect of a publican's licence granted for a year beginning in the year nineteen hundred and forty-two or granted for any later year at the beginning of which the Emergency Powers (Defence) Act, 1939, is still in force :

Provided that this section shall not have effect in relation to a licence granted in respect of any such licensed hotel or restaurant premises as are mentioned in section forty-five of the Finance (1909-10) Act, 1910.