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.