



Practitioners should be aware that prior to 1994 the Conveyancing Committee had taken the view that the licence duty chargeable for a Publican's Licence or any other excise duties or licence duties for licences attached to a premises in sale should not be apportioned on the closing of the sale. In March 1994 that view was changed and as a direct result the 1995 Edition of the General Conditions of Sale of the Law Society provides at Condition 27(f) that excise and kindred duties payable in respect of the subject property or any licence attached thereto shall be apportioned on a day to day basis as at the apportionment date up to which the liability for the same shall be for the account of the Vendor and thereafter for that of the Purchaser and Condition 27(c) shall apply for the purposes of such apportionment.

INTOXICATING LIQUOR LICENCES

APPORTIONMENT