

NOTE

Re : the disposal of spirituous liquors in military clubs in foreign legislations.

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The question submitted by the Ministry of Defence to the Legislative and Judicial Council is to know whether in foreign legislations the military clubs are, like actually in Siam, subject to licence and licence fees for the disposal of spirituous liquors.

The question being a very peculiar one it has not been possible for the Legislative and Judicial Council to find in the documents in its possession an answer to this question for several countries. Something has been found for France, In this country the rules in matter of disposal of liquors by military canteeniers, clubs, messes etc. are as follows.

In France, according to Title I of the Law 9th November 1915 which reproduces the dispositions of the law 17th. July 1880, no person is entitled to open a “café”, publichouse, tavern or any other shop dealing with liquors to be drunk on the spot “debit de boissons a consommer sur place” without having previously made a declaration to that effect to the mayor of the locality where the shop is to be opened. The person who is responsible for the keeping of the shop (debitant) must pay license fees (Licence) . Moreover he had to pay a certain tax called the “patente” which was a kind of tax on incomes deriving from the exercising of a certain trade. Concerning the declaration and the license fees it is decided in France that the canteeniers of troops - they are ordinarily retired non-commissioned officers allowed to sell drinks and food to the soldiers of a regiment, battalion, etc. - are bound to the same obligations of declaration, license fees etc. as the other dealers in Liquors of the locality where the troops are garrisoned. Are only exempted of such obligations canteeniers of troop in camps, stronghold, or citadels provided they are commissioned by the Ministry of War and they sell liquors to military men only. When one of these two conditions is not fulfilled they are bound to the same obligations as the others. ( See. Repertoire Sirey V<sup>O</sup> Debit de boissons No. 31.)

As to the tax (patente) according to Section 17 law 15th July 1880 the canteeniers were exempted of this tax provided they were attached to a military corps as a regiment, battalion, Squadron. etc. (See d<sup>O</sup> V<sup>O</sup> Patente No. 477)

Actually the “patente” has been replaced by the income tax on profits deriving from the exercising of a trade or industry and, notwithstanding of a trade or industry and, notwithstanding the fact that canteeniers were formerly exempted of the patente, they are now obliged to pay the new income tax as the other dealers in liquors. (See Bocquet “Impot sur le Revenu” p. 247.)

According to Section 296 of the Decree 25th . of August 1913 on the Service in a place at garrison (Service Interieur) the sale to military men of alcoholic liquors other than wine, beer and cider is absolutely forbidden in the canteens even to the persons allowed to take their meals in these canteens.

For military clubs as messes, military cooperative societies etc. it seems that there is no special provision in the French laws concerning them. As to declaration necessary for opening a shop dealing in liquors and license fees, it seems to result from the decisions of Courts relating to clubs that no declaration is necessary and no license fees are to be paid if drinks or food are bought in the name of the members of a club and are consumed by them only in the club premises. (See Sirey Repertoire V<sup>o</sup> Debit de Boissons No. 55) ON the contrary if they are bought by a manager in his own name and sold by him to the members of the club, the manager is bound to the obligations of the dealers in liquors. (Sirey loc. Cit.)

As to the consumption of alcoholic liquors in military clubs, messes etc. Section 280 of the Decree 25th. of August 1913 on the Service in a place of garrison in clubs or messes for non commissioned officers but “exclusively under “the reservation to be the matter of an accurate supervision and of precise rules approved by the colonel, who has absolute power to forbid such consumption as soon as a breach has been committed to the rules he has approved for.”

The Legislative and Judicial Council.

14th January 1935