





2. For the purposes of the condition set out in paragraph 1 .

(a)  $P = D + (D \times V)$  , where P is the permitted price and D is the amount of duty chargeable in relation to the alcohol as if the duty were charged on the date of the sale or supply of the alcohol.

(b)  $P = D + (D \times V)$  , where P is the permitted price and D is the amount of duty chargeable in relation to the alcohol as if the duty were charged on the date of the sale or supply of the alcohol.

$$P = D + (D \times V)$$

Where .

(i) P is the permitted price

(ii) D is the amount of duty chargeable in relation to the alcohol as if the duty were charged on the date of the sale or supply of the alcohol



