Anno tertio

Georgii III. Regis.

CAP. XIII.

An Act for more effectually ſecuring the Payment of the Duties upon Malt, by preventing Frauds in the obtaining of Allowances, and the Mixing of freſh Corn or Grain with Corn or Grain making into Malt.



WHEREAS by a Clauſe in an Act of Parliament made in the Thirty third Year of His late Majeſty's Reign, intituled, An Act for granting to His Majeſty ſeveral Duties upon Malt, and for raiſing the Sum of Eight Millions by way of Annuities and a Lottery, to be charged on the ſaid Duties; and to prevent the fraudulent obtaining of Allowances in the gauging of Corn making into Malt; and for making forth Duplicates of Exchequer Bills, Tickets, Certificates, Receipts, Annuity Orders, and other

Preamble, reciting Clauſe in Act 33 Geo. II.

other Orders, loſt, burnt, or otherwiſe deſtroyed; it was enacted, That if, from and after the Eighth Day of February, One thouſand ſeven hundred and ſixty, any Maltſter or Maker of Malt, during the Continuance of the Duties on Malt, ſhould not wet or ſteep his Barley, or other Corn or Grain intended to be made into Malt, in the Ciſtern, Uting-fat, or other Veſſel, ſo as that the ſame ſhould be covered with Water, and continue ſo covered in ſuch Ciſtern, Uting-fat, or other Veſſel, for the full Space of Forty Hours from the Time of its being firſt wet and covered with Water as aforeſaid, before he ſhould obtain or take, or draw the Water from the ſame, ſuch Maltſter or Maker of Malt ſhould in ſuch Caſe not be intitled to the Allowance of Four Buſhels in every Twenty, in charging the ſaid Duties by Gauge either in the Ciſtern or Couch: And whereas there is not any Proviſion made by the ſaid Act for enabling the Officers of Exciſe to aſcertain when ſuch Corn or Grain is firſt begun to be ſo wetted or ſteeped, and conſequently, whether ſuch Maltſter or Maker of Malt is intitled to ſuch Allowance as aforeſaid; and by reaſon of ſuch Defect, the whole Purpoſe of the ſaid Clauſe has been intirely defeated: And whereas great Frauds have been committed by the Mixing of Corn or Grain with Corn or Grain ſteeping in order to be made into Malt, whereby the Revenue and the fair Trader have been greatly injured; be it therefore enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That from and after the Twenty fourth Day of June, One thouſand ſeven hundred and ſixty three, during the Continuance of any of the Duties on Malt, every Maltſter or Maker of Malt for Home Conſumption (not being a Compounder for the Duties on Malt) whoſe Malt-houſe or Malt-houſes is or are ſituate in any City, or the Suburbs thereof, or in any Market Town, ſhall, at leaſt Twenty four Hours before he or ſhe ſhall begin to wet any Corn or Grain to be made into Malt, give, or cauſe to be given, to the Officer of Exciſe under whoſe Survey ſuch Maltſter or Maker of Malt ſhall then be, a Notice in Writing of the particular Hour or Time of the Day when he or ſhe intends to wet Corn or Grain to be made into Malt; and every other Maltſter or Maker of Malt for Home Conſumption (not being a Com-

Makers of Malt for Home Conſumption, not being Compounders, are to give due Notice to the proper Officer of Exciſe, before their wetting any Corn or Grain for Malt;

Compounder for the Duties on Malt) whose Malt-house or Malt-houses is or are not situate in any City, or the Suburbs thereof, or in any Market Town, shall, at least Forty eight Hours before he or she shall begin to wet any Corn or Grain to be made into Malt, give or cause to be given a like Notice in Writing; and in case any such Maltster or Maker of Malt shall not begin to wet his Corn or Grain, and immediately proceed to cover the Whole thereof with Water at the Hour or Time mentioned in such respective Notice, or within Three Hours next after the Expiration of the said Hour and Time, then, every such Notice shall be and is hereby declared to be null and void; and every such Maltster or Maker of Malt shall be obliged to give a fresh and like Notice, before he or she shall begin to wet his or her Corn or Grain; and that no such Maltster or Maker of Malt shall begin to wet any Corn or Grain to be made into Malt, but between the Hours of Four in the Morning and Nine in the Evening: And in case any such Maltster or Maker of Malt shall neglect or refuse to give such Notice, or, having given Notice which shall become void, shall neglect or refuse to give a fresh and like Notice, or, having given such Notice or Notices, and begun to wet any Corn or Grain in pursuance thereof, shall neglect or refuse immediately to proceed to cover the Whole thereof with Water, and to continue the same so covered for the full Space of Forty Hours from the Time of its being first wet and covered, or shall begin to wet any Corn or Grain at any other Time than between the Hours of Four in the Morning and Nine in the Evening; or if any such Maltster or Maker of Malt, after the Officer hath taken an Account of the Corn or Grain steeping in the Cistern, Uting-fat, or other Wetting Place or Utensil, shall add any fresh Corn or Grain to the Corn or Grain so steeping; every such Maltster or Maker of Malt offending in any of the said Cases, shall, for every such Offence respectively, forfeit and lose the Sum of One hundred Pounds.

and if they do not keep to or near the Time mentioned, they are to give fresh Notice.

Hours of setting to work.

100 *l.* Penalty of omitting their Duty in the Premisses; or being guilty of any fraudulent Transaction therein.

And be it further enacted by the Authority aforesaid, That the Penalties or Forfeitures for any Offence against this Act, shall and may be sued for, levied, and recovered, or mitigated, by the same Ways, Means, and Methods, as any Penalty or Forfeiture given by any of the Laws of Excise upon Beer, Ale, and other Liquors, can or may be sued for, levied, recovered, or mitigated, or by any

Recovery, Mitigation, and Application of Penalties.

Law or Laws of Excise, or by Action of Debt, Bill, Plaint, or Information, in any of His Majesty's Courts of Record at Westminster; and that One Moiety of such Penalties or Forfeitures shall be to the Use of His Majesty, His Heirs, and Successors, and the other Moiety to him or them that shall discover, inform, or sue for the same.

d

FINIS.