ANNO QUADRAGESIMO TERTIO

GEORGII III. REGIS.

CAP. CXLV.

An Act for more effectually ſecuring certain Duties on Malt, and for preventing Frauds by Makers of Malt from Beer or Bigg in *Scotland*.

[11th *Auguſt* 1803.]

FOR the more effectually ſecuring the Duties on Malt impoſed by an Act of the preſent Seſſion of Parliament, intituled, *An Act for granting to His Majeſty, until Twelve Months after the Ratification of the Definitive Treaty of Peace, certain additional Duties of Exciſe in* Great Britain, and preventing of Frauds by Makers of Malt from Beer or Bigg in that Part of *Great Britain* called *Scotland*; be it 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 Fifth Day of *July* One thouſand eight hundred and three, the Duty of Two Shillings impoſed by the ſaid recited Act ſhall be charged and paid for and upon all and every Buſhel of Malt whatſoever, which ſhall be made by any Maltſter or Maker of Malt within that Part of *Great Britain* called *Scotland*, ſave and except ſuch Malt only as ſhall or may be made by any Maltſter or Maker of Malt, Maltſters or Makers of Malt, from Beer or Bigg only, duly entered according to and under the ſeveral Regulations, Reſtrictions, and Proviſions hereinafter mentioned.

C. 81.

From *July* 5, 1803, the Duty of 2*s.* impoſed by recited Act, ſhall be paid for every Buſhel of Malt made in *Scotland*, not being Malt made from Beer or Bigg.

Persons intending to make Malt from Beer or Bigg only, shall make Entry at the Excise Office of every Cistern, *etc.*

II. And be it further enacted, That, from and after the said Fifth Day of *July* One thousand eight hundred and three, all and every Person or Persons who shall propose or intend to make Malt from Beer or Bigg only in that Part of *Great Britain* called *Scotland*, before he, she, or they shall erect, set up, alter, enlarge, or make Use of any Cistern, Uting Vat, or other Utensil for wetting or steeping Beer or Bigg, to be made into Malt, or any Kiln, Floor, Room, or other Place, for the making or keeping of such Malt, or for the laying or keeping of Beer or Bigg, for the Purpose of being made into Malt, shall make a true and particular Entry in Writing at the next Office of Excise of every such Cistern, Uting Vat, Utensil, Kiln, Floor, Room, or Place whatsoever; and shall in such Entry express and declare, that he, she, or they is or are to make Malt from Beer or Bigg only, and from no other Grain whatsoever, on Pain to forfeit for every Cistern, Uting Vat, Utensil, Kiln, Floor, Room, or Place whatsoever, made Use of by such Maltster or Maltsters, Maker or Makers of Malt, without such Entry as aforesaid, the Sum of Fifty Pounds Sterling; and if any such Maltster or Maltsters, Maker or Makers of Malt shall not, in the Entry so made or directed to be made as aforesaid, express and declare that he, she, or they is or are to make Malt from Beer or Bigg only, and from no other Grain, then and in every such Case such Maltster or Maltsters, Maker or Makers of Malt respectively, shall be deemed and taken to be, and is or are hereby expressly declared to be a Maltster or Maltsters, Maker or Makers of Malt from Barley or other Corn or Grain, subject to the Duty imposed by the said recited Act of Two Shillings for every Bushel of Malt made by him, her, or them, and to all other Duties, Regulations, Provisions, Restrictions, Penalties, and Forfeitures, to which any Maltsters or Makers of Malt from Barley or other Corn or Grain are subject and liable by virtue of any Act or Acts of Parliament now in force.

Penalty.

Entry to continue in force until withdrawn;

III. And be it further enacted, That, from and after the said Fifth Day of *July* One thousand eight hundred and three, when and so often as any such Maltster or Maltsters, Maker or Makers of Malt from Beer or Bigg only, shall have made such Entry as aforesaid, expressing that he is to make Malt from Beer or Bigg only, such Entry shall be and remain in force for the Space of Three Months at the least, and shall likewise continue in force at all Times until such Maltster or Maltsters, Maker or Makers of Malt respectively shall deliver to and leave with the proper Officer of Excise a Notice in Writing, signifying that he, she, or they, has or have withdrawn and renounced the said Entry, and is or are no longer to continue to make Malt from Beer or Bigg only, in Manner aforesaid.

but not to be withdrawn while there is any Malt in the Custody of the Maker.

IV. And be it further enacted, That, from and after the said Fifth Day of *July* One thousand eight hundred and three, no such Maltster or Maltsters, Maker or Makers of Malt from Beer or Bigg only, shall be permitted to withdraw or renounce his, her, or their Entry at any Time until all the Beer or Bigg in his, her, or their Custody or Possession shall have been and is completely made into Malt and dried off, and until the Whole thereof has been taken account of, and the Duties thereon have been charged by the proper Officer of Excise; but the Officers of Excise shall and may continue to survey such Malt-

ster

ſter or Maltſters, Maker or Makers of Malt, until the Whole of ſuch Beer or Bigg is completely made into Malt, dried off, taken account of, and charged with Duty as before mentioned.

Conditions on which Entries by Maltſters are permitted.

V. And be it further enacted, That, from and after the ſaid Fifth Day of *July* One thouſand eight hundred and three, no Maltſter or Maltſters, Maker or Makers of Malt from Barley or other Corn or Grain ſhall be permitted to make an Entry as a Maltſter or Maltſters from Beer or Bigg only until all the Malt made by him, her, or them from Barley or other Corn or Grain ſhall be completely dried off, taken account of, and charged with Duty, and until all the Barley or other Corn or Grain in his, her, or their Cuſtody or Poſſeſſion ſhall be completely removed and carried away from his, her, or their Poſſeſſion and Premiſes; and no Maltſter or Maltſters, Maker or Makers of Malt from Beer or Bigg only ſhall be permitted to make an Entry as a Maltſter or Maltſters, Maker or Makers of Malt from Beer or Bigg only ſhall be permitted to make an Entry as a Maltſter or Maltſters of Malt from Barley or other Corn or Grain until all the Malt ſo by him made from Beer or Bigg only ſhall be completely dried off, taken account of, and charged with Duty, and until all the Beer or Bigg in his, her, or their Cuſtody or Poſſeſſion ſhall be completely removed and carried away from his, her, or their Poſſeſſion and Premiſes, and after all or any Entry or Entries which ſhall be made or offered or tendered to be made contrary to the true Intent and Meaning hereof ſhall be and is hereby declared to be null and void.

Making of Malt from Beer or Bigg only, and from Barley and other Grain, not to be carried on together on Penalty of 200*l.*:

VI. And be it further enacted, That, from and after the ſaid Fifth Day of *July* One thouſand eight hundred and three, no Maltſter or Maltſters, Maker or Makers of Malt from Barley and other Corn or Grain ſhall directly or indirectly be concerned or have any Share, Title, or Intereſt in carrying on the Trade or Buſineſs of a Maltſter or Maltſters, Maker or Makers of Malt from Beer or Bigg only; and if any Perſon or Perſons ſhall carry on the Buſineſs of a Maltſter or Maltſters, Maker or Makers of Malt from Beer or Bigg only, along with that of a Maltſter or Maltſters, Maker or Makers of Malt from Barley and other Corn or Grain, he, ſhe, or they ſhall for every ſuch Offence forfeit and loſe the Sum of Two hundred Pounds.

Entry to be made for ſuch making of Malt in ſeparate Premiſes.

VII. And be it further enacted, That, from and after the ſaid Fifth Day of *July* One thouſand eight hundred and three, no Perſon or Perſons whatſoever ſhall be permitted to make Entry of any Houſe or Place for the laying, making, or keeping of Malt made from Beer or Bigg only, unleſs the ſame ſhall be completely ſeparate and apart, and under a ſeparate Roof, and in ſeparate Premiſes from any Houſe or Place entered for the making laying, or keeping of Malt made from Barley and other Corn or Grain; and no Perſon or Perſons ſhall be permitted to make an Entry of any Houſe or Place for the making, laying, or keeping of Malt made from Barley and other Corn or Grain, unleſs the ſame ſhall be completely ſeparate and apart, and under a different Roof, and in ſeparate Premiſes from any Houſe or Place entered for the making, laying, and keeping of Malt made from Beer or Bigg only; and if any Entry or Entries ſhall be made or offered

offered to be made, contrary to the true Intent and Meaning thereof, every ſuch Entry ſhall be and is hereby declared to be null and void, and any Perſon or Perſons making, laying, or keeping any Malt in any ſuch Houſe or Place, Houſes or Places, ſituate and lying contrary to the true Intent and Meaning hereof, ſhall be deemed and taken to be a Maker or Makers of Malt without Entry, and ſhall be liable to all the Pains, Penalties, and Forfeitures impoſed by any Act or Acts of Parliament now in force for or in reſpect of the making of Malt without Entry, or concealing the ſame.

Beer or Bigg brought into the Poſſeſſion of a Maltſter, without giving Notice to the proper Officer, and leaving a Certificate from the Seller, *etc.* ſhall be forfeited, and the Maltſter ſhall forfeit 100 *l.*

VIII. And be it further enacted, That, from and after the ſaid Fifth Day of *July* One thouſand eight hundred and three, no Beer or Bigg ſhall be brought into the Cuſtody or Poſſeſſion of any Maltſter or Maltſters, Maker or Makers of Malt from Beer or Bigg only, or into any Room or other Place made Uſe of by ſuch Maltſter or Maltſters, Maker or Makers of Malt from Beer or Bigg only, for the making, laying, or keeping of ſuch Malt, or of Beer or Bigg to be made into Malt, whether the ſaid Room or other Place ſhall be entered or not, without firſt giving Notice thereof to the proper Officer of Exciſe of the Diviſion or Place within which ſuch Room or other Place is ſituate, and without producing to the ſaid Officer, and leaving with him an authentic Certificate under the Hand of the Seller or other Perſon or Perſons from whom ſuch Beer or Bigg was purchaſed or received, teſtifying that ſuch Seller or other Perſon or Perſons do know the Corn or Grain ſo ſold, ſent, or delivered unto and to be received by ſuch Maltſter or Maltſters, Maker or Makers of Malt from Beer or Bigg only, to be really and actually Beer or Bigg, or Bigg only without any Mixture therein, or any Addition thereto, of any other Kind or Species of Corn or Grain whatſoever; and if any Corn or Grain whatſoever, other than Beer or Bigg only, ſhall be brought or received into the Cuſtody or Poſſeſſion of any ſuch Maltſter or Maltſters, Maker or Makers of Malt from Beer or Bigg only; or if any Corn or Grain of whatever Species the ſame may be, ſhall be received into the Cuſtody or Poſſeſſion of any ſuch Maltſter or Maltſters, Maker or Makers of Malt from Beer or Bigg only, without ſuch Notice and Certificate as is hereinbefore mentioned, all ſuch Beer or Bigg, or other Corn or Grain whatſoever ſhall be forfeited and loſt, and ſhall and may be ſeized by any Officer or Officers of Exciſe; and ſuch Maltſter or Maltſters, Maker or Makers of Malt, into whoſe Cuſtody or Poſſeſſion the ſame ſhall be brought, or in whoſe Cuſtody or Poſſeſſion the ſame ſhall be found, ſhall forfeit and loſe the Sum of One hundred Pounds.

Perſons giving falſe Certificates of Beer or Bigg ſhall forfeit 100 *l.*

IX. And be it further enacted, That, from and after the ſaid Fifth Day of *July* One thouſand eight hundred and three, if any Perſon or Perſons whatſoever ſhall give or grant unto any Maltſter or Maltſters, Maker or Makers of Malt from Beer or Bigg only, any falſe or untrue Certificate, ſignifying or certifying that any Corn or Grain whatſoever, ſold, ſent, or delivered unto any ſuch Maltſter or Maltſters, Maker or Makers of Malt as aforeſaid, is really Beer or Bigg only, without any Mixture or Addition of any other Corn or Grain, when ſuch Corn or Grain ſo ſold, ſent, or delivered is not really and truly Beer or Bigg

Bigg only, without such Mixture or Addition of other Corn or Grain; every such Person or Persons shall, for every such Offence, forfeit and lose the Sum of One hundred Pounds.

Beer or Bigg or other Grain brought into the Possession of any Maltster from Beer or Bigg only, shall be kept separate for 24 Hours for the Examination of the Officer.

X. And be it further enacted, That, from and after the said Fifth Day of *July* One thousand eight hundred and three, when any Beer or Bigg, or other Corn or Grain whatsoever, shall be brought and received into the Custody or Possession of any Maltster or Maltsters, Maker or Makers of Malt from Beer or Bigg only, or into any House, Room, or Place, made Use of by such Maltster or Maltsters, Maker or Makers of Malt from Beer or Bigg only, for the making, laying, or keeping of such Malt as aforesaid, or of Beer or Bigg to be made into Malt, then and in every such Case all such Beer or Bigg, or other Corn or Grain, shall be kept separate and apart from, and not in any Manner mixed or confounded with any other Beer or Bigg, or any other Corn or Grain, in the Custody or Possession of such Maltster or Maltsters, Maker or Makers of Malt as aforesaid, for the Space of Twenty-four Hours at least after the same hath been so received into his, her, or their Custody or Possession, so that the Officer of Excise may have an Opportunity of inspecting and examining the same, and if any such Beer or Bigg, or other Corn or Grain, shall not be kept separate and apart for Twenty-four Hours from all other Beer or Bigg or other Corn or Grain, as is herein directed, then and in every such Case all such Beer or Bigg, or other Corn or Grain so mixed or confounded, and all the Beer or Bigg, Corn or Grain, with which the same shall be so mixed or confounded shall be forfeited and lost, and shall and may be seized by any Officer or Officers of Excise, and the Maltster or Maltsters, Maker or Makers of Malt in whose Custody the same shall be found shall forfeit and lose the Sum of Fifty Pounds.

Beer or Bigg not to be wet until the Expiration of 24 Hours after being brought in, on Penalty of Forfeiture and 50*l.*

XI. And be it further enacted, That, from and after the said Fifth Day of *July* One thousand eight hundred and three, it shall not be lawful for any Maltster or Maltsters, Maker or Makers of Malt from Beer or Bigg only, to wet, steep, or put into Water any Beer or Bigg, in order to be made into Malt, until the Expiration of Twenty-four Hours at least after the said Beer or Bigg shall have been brought into his, her, or their Custody or Possession; and if any such Maltster or Maltsters, Maker or Makers of Malt from Beer or Bigg only, shall begin to wet, steep, or put into Water any Beer or Bigg, in order to be made into Malt, before the Expiration of Twenty-four Hours after such Beer or Bigg has been brought into his, her, or their Custody or Possession, whether Notice of his, her, or their Intention to wet the same shall or shall not have been given, he, she, or they shall forfeit and lose for every such Offence the Sum of Fifty Pounds, and all the Beer or Bigg so begun to be wet, steeped, or put into Water as aforesaid, shall be forfeited and lost, and shall and may be seized by any Officer or Officers of Excise.

Excise Officers to examine the Beer or Bigg, and may take Samples.

XII. And be it further enacted, That, from and after the said Fifth Day of *July* One thousand eight hundred and three, all and every the Officer or Officers of Excise shall be and is or are hereby authorized and required to examine and take Account of all Beer or Bigg, Corn or Grain whatsoever, which shall or may be in the Custody or Possession

sion of any Maltster or Maltsters, Maker or Makers of Malt from Beer or Bigg only, whether the same shall be actually making or made into Malt or not, and to ascertain to the best of his Knowledge and Belief the Species or Kind of all such Corn or Grain, and to take a Sample or Samples of all such Beer or Bigg, Corn or Grain, if such Officer or Officers shall deem the same to be necessary, such Sample or Samples not exceeding Two Ounces in the Whole out of each separate Parcel of Beer or Bigg, Corn or Grain; and if any Person or Persons shall hinder or obstruct such Officer or Officers in examining the Species or Kind of such Beer, Bigg, or other Corn or Grain as aforesaid, or in taking Samples of the same, every such Person or Persons shall for every such Offence forfeit and lose the Sum of One hundred Pounds.

Persons obstructing Officers to forfeit 100 *l.*

XIII. And be it further enacted, That, from and after the said Fifth Day of *July* One thousand eight hundred and three, if any Officer or Officers of Excise shall find and discover any Barley or other Corn or Grain other than Beer or Bigg, or any Malt which has been made from Barley or other Corn or Grain than Beer or Bigg, in the Custody or Possession of or on the Premises belonging to any Maltster or Maltsters, Maker or Makers of Malt from Beer or Bigg only, whether the said Barley, Corn, Grain, or Malt shall be mixed or mingled with or among Beer or Bigg, or with or among Malt made from Beer or Bigg or not, then all such Barley, Corn, or Grain other than Beer or Bigg, and all such Malt made from Barley, Corn, or Grain other than Beer or Bigg, and also all the Beer or Bigg, and Malt made from Beer or Bigg, with or among which the same shall be mixed or mingled, shall be forfeited and lost, and shall and may be seized by any Officer or Officers of Excise, and the Maltster or Maltsters, Maker or Makers of Malt, with whom or in whose Custody such Barley, Corn, or Grain other than Beer or Bigg, or Malt made from Corn or Grain other than Beer or Bigg shall be found, shall forfeit and lose the Sum of Fifty Pounds, and shall also be charged with and shall pay the full Duty of Two Shillings by the said recited Act imposed for and upon all and every Bushel of Malt whatsoever that shall then be in his, her, or their Custody or Possession, whether the same shall be completely made or not, and from whatever Species of Grain the same shall or may be making or made, or pretended or alleged to be making or made.

Grain, other than Beer or Bigg, or Malt not produced therefrom, found on the Premises, *etc.* shall be forfeited, and the Maltster shall also forfeit 50 *l.* besides paying the Duty of 2 *s.* for every Bushel of Malt so found.

XIV. And be it further enacted, That all and every Maltster or Maltsters, Maker or Makers of Malt from Beer or Bigg only shall be subject and liable to all the Rules, Regulations, Restrictions, Provisions, Penalties, and Forfeitures for securing, charging, computing, levying, and paying the Duty or Duties upon Malt, and for preventing Frauds relating thereto to which any Maltster or Maltsters, Maker or Makers of Malt from Barley or other Corn or Grain is or are made subject and liable by any Act or Acts of Parliament now in force, and such Maltster or Maltsters, Maker or Makers of Malt from Beer or Bigg only shall have and be entitled to the same and no other Allowances in charging and computing the Duties imposed upon Malt made by him, her, or them, as are made or given to Maltsters or Makers of Malt from Barley or other Corn or Grain in virtue of any Act or Acts of Parliament now in force, save and except where the same shall or may be repugnant to or inconsistent with any of the Clauses, Matters,

Maltsters from Beer or Bigg to be subject to the same Regulations as Maltsters from Barley or other Grain, *etc.* when not inconsistent with this Act.

or Things herein-before ſpecially provided in regard to Maltſters or Makers of Malt from Beer or Bigg only; any Thing in this Act contained to the contrary notwithſtanding.

Malt made from Beer or Bigg for Exportation liable to the ſame Regulations as other Malt for Exportation.

XV. And be it further enacted, That, from and after the ſaid Fifth Day of *July* One thouſand eight hundred and three, in caſe any Maltſter or Maltſters, Maker or Makers of Malt from Beer or Bigg, ſhall intend to make Malt from Beer or Bigg for the Purpoſe of Exportation, ſuch Maltſter or Maltſters, Maker or Makers of Malt, ſhall be ſubject and liable to all and every the Rules, Reſtrictions, Proviſions, Regulations, Limitations, Penalties, and Forfeitures to which any Maltſter or Maltſters, Maker or Makers of Malt for Exportation is or are liable, and ſhall be entitled to and ſhall receive the ſame and no other Allowances which any Maltſter or Maltſters, Maker or Makers of Malt for Exportation does or is entitled to receive in virtue or in purſuance of any Act or Acts of Parliament now in force relating to the making of Malt for Exportation.

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