

ANNO QUADRAGESIMO QUINTO

GEORGII III. REGIS.

CAP. LIII.

An Act for the Collection of the Malt Duties in *Ireland*, and regulating the Trade of a Maltſter.

[27th *June* 1805.]

FOR the better collecting and ſecuring His Majeſty's Revenue payable upon Malt made in *Ireland*, 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 every Perſon keeping any Malthouſe, and making Malt for Sale, and every Brewer or Diſtiller making Malt in *Ireland*, ſhall yearly, before ſuch Perſon ſhall commence making Malt, take out a Licence duly ſtamped according to Law for ſo doing from the Commiſſioners of Inland Exciſe in *Ireland*, or ſome Perſon or Perſons appointed by ſuch Commiſſioners for that Purpoſe, for each and every Ciſtern or Kiln in each and every Malthouſe which ſuch Perſon ſhall have or keep, which Licence ſhall be in force until the Twenty-ninth Day of *September* next after the Date thereof; and that every Perſon making Malt for Sale, and every Brewer and Diſtiller making Malt without having taken out ſuch Licence, or without having a Licence for that Purpoſe of force, ſhall for every ſuch Offence forfeit the Sum of One hundred Pounds, to be recovered and applied as is provided by an Act, made in the preſent Seſſion of Parliament, intituled, *An Act for granting to His Majeſty certain Stamp Duties in* Ireland. 45 G. 3. c. 51.

Maltſters or Brewers making Malt ſhall take out Licences.

One Licence extended to Partners, but only to the Place mentioned in the Licence.

II. Provided always, and be it enacted, That Perſons in Partnerſhip, carrying on the Buſineſs of making Malt, ſhall not be obliged to take out more than One ſuch Licence for the ſame Malthouſe, Ciſtern, or Kiln, and that no Licence ſhall authorize or empower any Perſon or Perſons to whom the ſame ſhall be granted to make Malt in any other Malthouſe or Place than the Malthouſe or Place which ſhall be deſcribed in ſuch Licence.

Maltſter ſhall make Return of his Malthouſe, Ciſtern, Kiln, and other Utenſils, before obtaining Licence.

III. And be it further enacted, That every Perſon requiring any ſuch Licence ſhall, before ſuch Licence ſhall be granted, make out, ſign, and deliver a Return or Account in Writing to the Collector of the Diſtrict in which the Malthouſe of ſuch Perſon ſhall be ſituated, ſpecifying and deſcribing therein the Name and Place of Abode of ſuch Perſon, and the Place where ſuch Malthouſe is ſituated, and alſo the ſeveral Steeps, Ciſterns, Couch Frames, Uting Vats, and other Veſſels and Utenſils in ſuch Malthouſe, and the Kiln or Kilns therein, and the ſeveral Floors belonging to ſuch Malthouſe, with the Number of ſquare Feet contained in each and every Floor or Kiln in ſuch Malthouſe, and the Number of Cubic Feet contained in each Steep, Ciſtern, Couch Frame, Uting Vat, or other Veſſel or Utenſil for malting Corn, and the Quantity of Barley which each ſuch Steep, Ciſtern, Couch Frame, Uting Vat, or other Veſſel or Utenſil ſhall be capable of containing, and alſo the ſeveral Malt and other Stores, and the Lofts and Rooms therein, belonging to ſuch Perſon; and every ſuch Perſon ſhall cauſe to be painted with Oil Colour in black upon a white or light-coloured Ground, or in white upon a black or dark Ground, on the Outſide of the Door of every ſuch Store or other Place wherein Malt ſhall be kept or ſtored, in legible Letters and Figures, at leaſt Three Inches in Length, the Words "Malt Store," and the Number thereof, beginning with Number One; and every Collector who ſhall receive ſuch Return or Account ſhall regiſter the ſame, without Fee or Reward, in a Book to be by him kept for that Purpoſe; and if any Malt, exceeding Two Barrels, ſhall be found in any Store, or in any Loft or Room therein, upon the Door of which ſuch Letters and Figures as aforeſaid ſhall not be and remain ſo painted and legible as aforeſaid, the Perſon or Perſons in whoſe Store, Loft, or Room the ſame ſhall be found ſhall forfeit the Sum of Ten Pounds.

Penalty on Floor exceeding Dimenſions returned.

IV. And be it further enacted, That if the Dimenſions of any Floor in any Malthouſe of which ſuch Return or Account ſhall have been ſo made as aforeſaid, ſhall exceed by Eighty ſquare Feet the Number of ſquare Feet which ſhall have been mentioned in ſuch Return or Account as being the Dimenſions of ſuch Floor, the Maltſter or Perſon who ſhall have made ſuch Return ſhall forfeit the Sum of Ten Pounds, and a new and correct Return ſhall be forthwith given by ſuch Maltſter or other Perſon.

Proportionate Dimenſions of Malthouſe, Ciſtern, Growing Floor, Kiln Floor, and Couch Frame.

V. And be it further enacted, That no Licence ſhall be granted to any Maltſter or Maker of Malt for Sale, Brewer, or Diſtiller, to make Malt in any Malthouſe which ſhall contain more than One Steep or Ciſtern for the ſteeping or wetting of Corn, or the growing, working, or drying Floor or Floors in which ſhall not contain Two thouſand ſix hundred ſquare Feet in the Whole at the leaſt, or the Kiln Floor or Floors in which ſhall not contain Three hundred and twenty-four ſquare Feet in the

Whole at leaſt; nor unleſs the Steep or Ciſtern in any ſuch Malthouſe in *Dublin*, or any other Place in *Ireland*, where the Maltſter is under this Act to be charged with Sixty-four Barrels of Malt in the Year for every One hundred ſquare Feet of growing, working, or drying Floor, ſhall be of Dimenſions ſufficient to contain not leſs than Four Buſhels and a Half of Barley at the leaſt, for every One hundred ſquare Feet of growing, working, or drying Floor or Floors in ſuch Malthouſe; nor unleſs the Steep or Ciſtern in ſuch Malthouſe, if in any other Place in *Ireland*, ſhall be of Dimenſions ſufficient to contain not leſs than Four Buſhels of Barley at the leaſt for every One hundred ſuch ſquare Feet; nor ſhall any Licence be granted to make Malt in any Malthouſe, unleſs there ſhall be a ſquare Couch Frame for every Steep or Ciſtern therein, of the Depth of Two Feet at the leaſt, and not more than Three Feet, and capable of receiving the ſame Quantity of Grain as the Steep or Ciſtern to which it belongs, and no more; nor unleſs ſuch Couch Frame ſhall be conſtructed of Materials of ſuch Strength as ſhall be ſufficient to preſerve the Dimenſions of ſuch Couch Frame when charged with Grain; nor unleſs ſuch Couch Frame, or ſuch Part thereof as ſhall be conſtructed of Wood ſhall be of the Subſtance of One Inch at leaſt in Thickneſs, and braced on the Outſide at every Three Feet in Length with a Ledge of Wood Six Inches in Breadth, and One Inch thick at the leaſt; nor unleſs ſuch Couch Frame ſhall be erected, fixed, and ſecured in ſuch Manner, as that the Officers of Exciſe may take an Area thereof; and if any Licence ſhall be granted to any Perſon to make Malt in any Malthouſe contrary to the aforeſaid Regulations, ſuch Licence is hereby declared to be null and void, and every Perſon making Malt in ſuch Malthouſe ſhall forfeit the Sum of Ten Pounds: Provided always, that in all Caſes where the Floor of the Kiln of any Malthouſe ſhall be covered with Iron Wire or Iron Plates, for the Purpoſe of making or preparing Malt for brewing Porter, a Licence may be granted to make Malt therein, although it ſhall not contain a Number of ſquare Feet of Kiln Floor after the Rate aforeſaid, in caſe it ſhall appear to the ſatisfaction of the ſaid Commiſſioners of Exciſe, that the Malt to be made therein is to be uſed in brewing Porter, and not otherwiſe: Provided alſo, that it ſhall be lawful for the ſaid Commiſſioners of Exciſe to grant a Licence to any Perſon to make Malt in any Malthouſe which may have been erected previous to the paſſing of this Act, the growing, working, or drying Floors in which ſhall contain leſs than Two thouſand ſix hundred ſquare Feet, and not leſs than One thouſand ſquare Feet, and the Kiln Floor or Floors of which ſhall be in the foregoing Proportion to the working or drying Floor therein, that is to ſay, in the Proportion of Three hundred and twenty-four to Two thouſand ſix hundred, and to grant a Licence for more than One Ciſtern in any Malthouſe which ſhall contain upwards of Two thouſand ſix hundred ſquare Feet of growing or drying Floors, in caſe it ſhall ſeem expedient to the ſaid Commiſſioners ſo to do, upon ſpecial Application made, and ſufficient Reaſon aſſigned to them for ſuch Purpoſes reſpectively.

Kiln Floors for Malt to be uſed in making Porter.

Licence for ſmaller Malthouſes.

VI. And be it further enacted, That no Licence ſhall be granted to any Perſon or Perſons for making of Malt, unleſs the Perſon or Perſons requiring the ſame ſhall, with Two ſufficient Sureties, have entered into a Bond to His Majeſty, His Heirs and Succeſſors, in a Penalty of Twenty-five Pounds for every One hundred Feet ſquare contained in the working and drying Floor or Floors in each and every Malthouſe to be kept by

Perſons to enter into Bond.

by such Person or Persons, conditioned that such Person or Persons shall duly pay all Duties for all such Quantities of Malt as such Person or Persons shall make in his, her, or their respective Malthouses; and also for all such Quantities of Malt as by Law such Person or Persons is or are or shall be chargeable with during the Time such Licence shall be of force.

Minors made liable.

VII. And be it further enacted, That this Act, and all Regulations therein contained, shall extend and be construed to extend to any Person under the Age of Twenty-one Years, in whose Name or for whose Use or Benefit any Malthouse shall be managed or carried on, and such Person shall be liable to all Duties of Excise on Account of such Malthouse, and to all Penalties and Forfeitures under this Act, as fully to all Intents and Purposes as if such Person were adult and of full Age.

Penalty on taking out Licence for Malthouse not used by Party licensed.

VIII. And be it further enacted, That if any Person or Persons shall take out a Licence for any Malthouse in which the Trade of a Maltster shall not, during the Continuance of such Licence, be carried on in the Name or Names, and for the Benefit and Advantage of such Person or Persons, such Licence shall be void, and the Person or Persons to whom such Licence shall be granted, and every Person interested in the Profit of such Malthouse, shall respectively forfeit the Sum of Twenty Pounds.

Commissioners may refuse or revoke Licences.

IX. And be it further enacted, That it shall and may be lawful for the said Commissioners of Excise, in their Discretion, to refuse to grant any Licence to any Person or Persons to make Malt, and also to withdraw any such Licence in case such Person so licensed shall have been convicted of any Fraud or Offence against the Laws which shall subject such Person to a Penalty of Twenty Pounds or upwards; and it shall and may also be lawful for such Commissioners of Excise to refuse to grant a Licence to any Person to make Malt in any Malthouse which shall have been so occupied by any Person so convicted: Provided always, that every Refusal be laid before the Commissioners for executing the Office of Lord High Treasurer of *Ireland*, and by them, or any Three of them, approved and confirmed.

Penalty on Persons having Cisterns, &c. not registered.

X. And be it further enacted, That if any Maltster or Maker of Malt shall have or keep or make use of any Steep, Cistern, Uting Vat, Utensil, or other Vessel, for the wetting or steeping of Corn or Grain to be made into Malt, or any Couch Frame, or any growing or working Floor, or any Kiln, Floor, Room, or other Place for making or keeping of Malt, or keeping of Corn or Grain making into Malt, not set forth, or in any other Place than shall be set forth in the Account by this Act required to be made and delivered by any such Maltster or Maker of Malt, or shall alter or enlarge such Steep, Cistern, Uting Vat, Utensil, or other Vessel, or any Couch Frame, Floor, Kiln, Room, or other Place, without having given Six Days Notice in Writing to the Collector or other superior Officer of the District, and to the Surveyor and Gauger in Charge of the Malthouse, and without an Account thereof being made and delivered in Manner aforesaid, every such Maltster or Maker of Malt shall for every such Steep, Cistern, Uting Vat, Utensil, or other Vessel, Couch Frame, Floor, Kiln, Room, or other Place, forfeit the Sum of Twenty Pounds.

Notice to Officer of enlarging Cisterns, Kilns, etc.

XI. And

XI. And be it further enacted, That if any Corn or Grain making into Malt, or any Corn or Grain ſteeping or wetted, ſhall be found in any Place whatſoever not licenſed or regiſtered purſuant to the Proviſions of this Act, or if any Corn or Grain ſhall be found ſteeping or ſteeped in any Place except in ſome Ciſtern or Uting Vat in any Malthouſe licenſed or regiſtered under this Act, or if any Corn or Grain ſhall be wetted or ſprinkled with Water in the Couch Frame or on the Floor, all ſuch Corn or Grain, together with any Veſſels or Packages in which ſuch Corn or Grain may be found, ſhall be forfeited, and the Perſon or Perſons in whoſe Poſſeſſion the ſame ſhall be found ſhall forfeit the Sum of Forty Shillings for every Buſhel of ſuch Corn or Grain. Corn making found in unlicenſed Places forfeited.

XII. And be it further enacted, That it ſhall and may be lawful for any Officer of Exciſe, at all Times, as well by Night as by Day, to enter into every Houſe, Maltinghouſe, Kiln, Store, Mill, and other Place whatſoever, of or belonging to or made uſe of by any Maltſter or Maker of Malt for Sale, or by any Perſon dealing in Corn or Malt as a Factor or otherwiſe, or by any Common Brewer, Diſtiller, or Vinegar-maker, making or uſing Malt, or by any other Perſon making Malt, whoſe Malthouſe ſhall have been licenſed or regiſtered as herein is directed, or by any publick Miller grinding Malt, and to gauge, meaſure, weigh, or otherwiſe take an Account of all Malt, and of all Steeps, Ciſterns, Uting Vats, Utenſils, or other Veſſels for wetting or ſteeping Corn or Grain for making Malt, and of all ſuch Corn or Grain which ſhall be found wetting or ſteeping, or ſhall have been wetted or ſteeped, as ſhall be in any ſuch Houſe, Malthouſe, Kiln, Store, Mill, or other Place whatſoever, and to make Returns thereof in Manner herein-after mentioned. Officers empowered to enter Premiſes of Maltſters and take Accounts.

XIII. And be it further enacted, That if any Officer of Exciſe, or his Aſſiſtants, ſhall be hindered, obſtructed, or prevented by any Maltſter or by any other Perſon making or having Malt in his or her Poſſeſſion, whether for Sale or for private Uſe, or by any Servant or Perſon acting in the Employment of ſuch Maltſter, or ſuch other Perſon from entering into any Houſe, Malthouſe, Kiln, Store, Mill, or other Place whatſoever; or if any ſuch Officer or his Aſſiſtants, having entered, ſhall be hindered, obſtructed, or prevented by ſuch Maltſter or other Perſon, or by any Servant or Perſon, acting in the Employment of ſuch Maltſter or other Perſon, from meaſuring, computing, or taking an Account of ſuch Malt, or from gauging any Steep, Ciſtern, Uting Vat, Utenſil, or other Veſſel, or from gauging and taking an Account of all Corn or Grain in any ſuch Steep, Ciſtern, Uting Vat, Utenſil, or other Veſſel, or which ſhall have been ſteeped or wetted, and ſhall be on any Floor or other Place, or from doing any Part of his Duty in the Execution of this Act or of any other Act which may be in force in *Ireland* reſpecting Maltſters and Makers of Malt, or Perſons having Malt in their Poſſeſſion, every ſuch Maltſter, or every ſuch other Perſon making or having Malt in his Poſſeſſion, ſhall for every ſuch Offence reſpectively forfeit the Sum of Twenty Pounds. Penalty on Maltſters or other Perſons obſtructing Officers.

XIV. And be it further enacted, That there ſhall be kept conſtantly fixed in the Malthouſe of every Maltſter or Maker of Malt, Stairs or Steps Furniſhing Officer with Ladders and Lights.

Steps to every Floor, Loft, or other Place, belonging to every ſuch Malt-houſe which ſhall be uſed for keeping Malt, or Corn or Grain making into Malt, ſufficient to enable any Officer of Exciſe who ſhall enter ſuch Malthouſe, at all Times, to have convenient and eaſy Acceſs to the ſeveral Lofts, Stores, Floors, and other Places belonging to every ſuch Malt-houſe; and every ſuch Officer ſhall on Demand at ſuch Malthouſe be furniſhed with Lights ſufficient to enable him to view, gauge, and take an Account of all Malt and Corn, or Grain making into Malt in ſuch Malt-houſe, and in every Floor, Loft, Store, or other Place therein; and for every Neglect or Default in either of the ſaid Caſes, ſuch Maltſter or Maker of Malt ſhall forfeit the Sum of Ten Pounds.

Providing a Rake or Scraper to level Corn in the Couch Frame.

XV. And be it further enacted, That there ſhall be kept in the Malt-houſe of every Maltſter or Maker of Malt, convenient to the Couch Frame therein, a Rake or Scraper, to be provided at the Expence of ſuch Maltſter or Maker of Malt, ſufficient to level the Corn or Grain therein, in order to enable the Officer to gauge the ſame accurately; and if any Officer of Exciſe ſhall not on Demand be furniſhed with ſuch Rake or Scraper, ſuch Maltſter or Maker of Malt ſhall forfeit for every ſuch Offence the Sum of Ten Pounds.

Furniſhing Shovels and Perſons to level Malt.

XVI. And be it further enacted, That if any Maltſter or Maker of Malt, or any Factor or Dealer in Malt, ſhall refuſe or neglect to furniſh any Officer of Exciſe, on Demand made by ſuch Officer, with a ſufficient Number of Perſons provided with Shovels or other ſufficient Inſtruments for levelling all Malt to be gauged by ſuch Officer, or ſhall neglect or refuſe to cauſe ſuch Perſons to level the ſame, and to leave ſufficient Head Room or Space between the Ceiling or Roof of any Store or Room, and the Surface of the Malt therein, ſo as to enable ſuch Officer to take a correct Gauge thereof with Convenience, every ſuch Maltſter or Maker of Malt, or Factor or Dealer in Malt, ſhall for every ſuch Offence forfeit the Sum of Ten Pounds and a further Sum of Ten Pounds for every Hour during which ſuch Malt ſhall continue ſo unlevelled.

Officers entitled to Produce of Seizures, deducting Duty.

XVII. And be it further enacted, That none of the Monies ariſing by the Sale of any Malt, or of Corn or Grain making into Malt, and of the Sacks in which the ſame ſhall or may be contained, which, by any of the Proviſions of this Act, ſhall be forfeited, ſhall be given to any other Perſon or Perſons than to the Officers reſpectively who ſhall ſeize the ſame, deducting the Duty chargeable thereon; any Thing herein contained to the contrary notwithſtanding.

Officers taking Bribes declared guilty of Miſdemeanors.

XVIII. And be it further enacted, That if any Officer of Exciſe in *Ireland* ſhall, directly or indirectly, aſk, take, or receive any Bribe, Gratuity, Recompence, or Reward, for the Neglect or Non-performance of his Duty under this Act, every ſuch Officer ſo offending ſhall be deemed and taken to be guilty of a Miſdemeanor, and ſuch Officer ſhall and may be indicted for ſuch Offence either at the Aſſizes or Quarter Seſſions, held in the County in which ſuch Offence ſhall be committed, and in caſe any Indictment ſhall be found at ſuch Aſſizes or Quarter Seſſions againſt ſuch Officer, he ſhall plead thereto, without having Time to traverſe the ſame; and it ſhall be lawful for the Court before whom ſuch Officer ſhall be tried

tried and convicted, to inflict such Punishment on such Officer as may by the Laws and Statutes in force in *Ireland*, be inflicted on Persons guilty of Misdemeanors; and such Officer, so convicted shall thenceforth be incapable of holding any Office or Employment whatsoever, Civil or Military, under His Majesty, His Heirs or Successors, or under any Authority derived from His Majesty, His Heirs or Successors.

Maltsters shall give Notice to Officers commencing or recommencing Work.

XIX. And be it further enacted, That every Maltster or Maker of Malt for Sale, and every Brewer or Distiller making Malt in *Ireland*, shall, before commencing to work in any Malthouse, by wetting or steeping any Corn or Grain, or otherwise, in any Year, and so in like Manner before recommencing to work after any Discontinuance in such Year as herein-after mentioned, give Six Days Notice in Writing to the Collector of the District, and to the Surveyor and Gauger in charge of the Malthouse of such Maltster or Maker of Malt, setting forth the Day and Hour when such Maltster or Maker of Malt intends to commence or recommence so to work as is herein-after mentioned; and any such Maltster or Maker of Malt, who shall make any Corn or Grain into Malt, or shall wet or steep any Corn or Grain for making the same into Malt, or shall have any Corn or Grain in Process of making into Malt, without having given such respective Notices in Manner herein-after mentioned, shall for each such Offence forfeit and pay the Sum of Two hundred Pounds.

When Maltsters shall begin to work.

XX. And be it further enacted, That no other Day shall be mentioned in any such Notice than the Twenty-sixth Day of some Month in the Year, save and except only in the Month of *September*, of which Month the Thirtieth Day only shall be mentioned in any such Notice, and that no Maltster or Maker of Malt shall commence or recommence working except on such Twenty-sixth or Thirtieth Days respectively; and that every Malthouse shall be presumed to be kept regularly at work from the Day mentioned in any Notice so to be given by any Maltster or Maker of Malt, for the commencing or recommencing to work, until such working shall be discontinued in Manner herein-after mentioned; that is to say, every such Maltster or Maker of Malt may from Time to Time discontinue working on giving a Notice in Writing of his Intention so to discontinue working to the Collector of the District, and to the Surveyor and Gauger in charge of the Malthouse of such Maltster or Maker of Malt Six Days at the least previous to the Day mentioned therein for so discontinuing to work: Provided always, that the Day mentioned in such Notice for so discontinuing or ceasing to work shall be the Twenty-fifth Day of some Month in the Year, and shall not be less than Two Calendar Months distant from the Day mentioned in the Notice given by such Maltster or Maker of Malt for commencing to work in Manner aforesaid (except the Day mentioned in such Notice shall be the Twenty-fifth Day of *November*, in which case Notice thereof from the Twenty-ninth Day of *September* shall be deemed sufficient Notice), and not less than One Calendar Month distant from the Day mentioned in any Notice, for recommencing to work in Manner aforesaid; and any Notice which shall be given contrary to the Directions herein-before mentioned and specified, shall be and is hereby declared to be null and void.

XXI. And

After Notice of Diſcontinuance by Maltſter the Officer ſhall attend to ſee that working is diſcontinued.

XXI. And be it further enacted, That at the Time ſpecified in any ſuch Notice of Diſcontinuance, it ſhall and may be lawful for any Exciſe Officer in charge of the Malthouſe of ſuch Maltſter or Maker of Malt, and he is hereby required to go to the ſaid Malthouſe, and there to ſearch and ſee whether the working of ſuch Malthouſe is diſcontinued in purſuance of ſuch Notice; and if ſuch Officer ſhall be prevented from ſo doing by any Perſon at ſuch Malthouſe, or in conſequence of the Malthouſe being locked, and no Perſon appearing to give Entrance to ſuch Officer, or otherwiſe, or if at any Time after the Day mentioned in ſuch Notice of Diſcontinuance, and before the Day mentioned in any Notice for recommencing to work, any Corn or Grain ſhall be found wetted or ſteeped in ſuch Maltnouſe, or in the Proceſs of being made into Malt (except under the Proviſo herein-after mentioned), ſuch Maltſter ſhall continue to be charged with and pay Duty as if he had not given any Notice of Diſcontinuance; and ſuch Notice of Diſcontinuance ſhall be deemed void and of no Effect.

Amount of yearly Charge on Maltſter for every 100 ſquare Feet of drying Floors.

XXII. And be it further enacted, That every ſuch Maltſter or Maker of Malt, ſhall between the Twenty-ninth Day of *September* in every Year, and the Twenty-ninth Day of *September* following, during the Continuance of the Licence of ſuch Maltſter or Maker of Malt, be charged with and pay Duty of Exciſe for a Quantity of Malt, after the Rate of a certain Number of Barrels of Malt for every One hundred Feet ſquare of working or drying Floor or Floors which ſhall be contained in each Malthouſe in which ſuch Maltſter or Maker of Malt ſhall be licenſed to make Malt; that is to ſay, every Maltſter or Maker of Malt whoſe Malthouſe ſhall be ſituate in the City of *Dublin*, or within the Circular Road ſurrounding the ſaid City, and within the Diſtrict of the Metropolis, or within the Cities of *Cork*, *Waterford*, or *Limerick*, or within the Liberties of any of the ſaid Cities, or in the Town of *Belfaſt*, or within One Mile thereof, or of the publick Lamps therein, ſhall, in reſpect of ſuch Malthouſe, be charged within ſuch Period after the Rate of Sixty-four Barrels of Malt for every One hundred ſuch ſquare Feet; and every Maltſter or Maker of Malt, whoſe Malthouſe ſhall be ſituate in any other Place in *Ireland*, ſhall, in reſpect of ſuch Malthouſe, be charged within ſuch Period after the Rate of Forty-eight Barrels of Malt for every One hundred ſuch ſquare Feet, and ſo in Proportion for any greater Number of ſquare Feet; and alſo for as much more Malt as ſuch Maltſter or Maker of Malt ſhall actually make within the ſaid Period.

Charge of Duty by Monthly Returns.

XXIII. And be it further enacted, That the Charge of ſuch yearly Duty of Sixty-four Barrels and Forty-eight Barrels reſpectively, ſhall be made in Manner following, that is to ſay, every ſuch Maltſter or Maker of Malt ſhall be charged for not leſs than Eight Calendar Months in every Year, and for every ſuch Calendar Month ſuch Maltſter or Maker of Malt ſhall be charged with and pay Duty for Eight Barrels of Malt or Six Barrels of Malt reſpectively, being One Eighth Part of the ſaid reſpective Quantities of Sixty-four Barrels of Malt and Forty-eight Barrels of Malt as aforeſaid, for every One hundred ſquare Feet of ſuch working or drying Floor or Floors, and ſo in Proportion for any greater Number of ſquare Feet; and every Maltſter or Maker of Malt, ſhall, over and above the reſpective Quantities aforeſaid, be alſo charged with and pay Duty for as much more Malt as could be produced, after the Rates in this Act mentioned,

tioned, from any Corn or Grain actually wetted by ſuch Maltſter or Maker of Malt within every ſuch Period of One Calendar Month, and the Surveyor or Gauger in charge of the Malthouſe of any ſuch Maltſter or Maker of Malt, ſhall, within Ten Days after the Expiration of the firſt Period of One Calendar Month next after the Day mentioned in any Notice for the Commencing or Recommencement of the working of any Malthouſe in Manner directed by this Act, and ſo in like Manner within Ten Days after the Expiration of every other or ſubſequent Period of One Calendar Month while ſuch Malthouſe ſhall continue working, or ſhall be preſumed to continue working, or ſhall be chargeable as continuing to work, make a Return to the Collector of the Diſtrict of the Quantities of Malt with which ſuch Maltſter or Maker of Malt is hereby chargeable for ſuch Period of One Calendar Month, and of the Duties thereon, and alſo of ſuch further Quantity of Malt as might be produced after the Rates in this Act mentioned, from any Corn or Grain actually wetted by ſuch Maltſter in ſuch Period of One Calendar Month, and of the Duty thereon; and every ſuch Officer ſhall and he is hereby required to leave a true Copy of ſuch Return in Writing under his Hand with every ſuch Maltſter or Maker of Malt, or at ſuch Malthouſe, upon pain of forfeiting Twenty Pounds for every Neglect or Omiſſion in ſo doing, and ſuch Return of ſuch Officer ſhall be a Charge upon every ſuch Maltſter or Maker of Malt for ſuch Calendar Month; and ſuch Maltſter or Maker of Malt ſhall pay the Duty appearing by ſuch Return and Charge to have become due and payable, within Thirty-one Days after the End of the Month for which ſuch Return and Charge ſhall have been made, unleſs ſuch Malt ſhall be ſooner removed from the Malthouſe or Place where the ſame ſhall have been made or kept, in which Caſe the ſaid Duties ſhall be paid for all ſuch Malt as ſhall be intended to be removed, before any Permit for removing, carrying, or conveying the ſame ſhall be granted; and every Maltſter or Maker of Malt ſhall for every Default in Payment of any ſuch Duty, forfeit Twenty Pounds together with a Sum equal to double the Amount of the Duty ſo returned and charged: Provided always, that the Time between the Twenty-ninth Day of *September* and the Twenty-fifth Day of *October* ſhall be deemed a Calendar Month within the meaning of this Act.

Monthly Returns and Payments by Maltſters.

XXIV. And be it further enacted, That every ſuch Maltſter or Maker of Malt ſhall, under the proper Hand of ſuch Maltſter or Maker of Malt, or under the proper Hand of ſome Perſon for whom ſuch Maltſter or Maker of Malt ſhall be reſponſible, within Ten Days after the Expiration of every ſuch Month, at the Exciſe Office of the Diſtrict in which the Malthouſe of ſuch Maltſter or Maker of Malt ſhall be ſituate, make true Entry of the Quantity of Malt for which ſuch Maltſter or Maker of Malt is under this Act chargeable with Duty for the Month next preceding, and ſhall within Twenty-one Days next after making ſuch Entry, pay and clear off the Whole of the Duty payable for ſuch Quantity of Malt, upon pain of forfeiting Twenty Pounds for every Omiſſion, Neglect, or Default of ſuch Entry or Payment, together with a Sum equal to double the Duty which ſuch Maltſter or Maker of Malt ſhall by Law be chargeable with for ſuch Month: Provided always, that if any Malt ſhall be removed from the Malthouſe or Place where the ſame ſhall have been made or kept

No Malt to be removed before Payment of Duty.

kept before the Expiration of the ſaid reſpective Periods of Ten Days or Twenty-one Days, all Duties due and payable for the ſame ſhall be fully paid and ſatisfied before any Permit for removing or conveying the ſame ſhall be granted.

In caſe of Diſpute Officer ſhall verify his Return by Affidavit.

XXV. And be it further enacted, That as often as any Diſpute or Difference ſhall ariſe between any Officer of Exciſe and any ſuch Maltſter or Maker of Malt, touching the Amount of Duty charged by the Return of ſuch Officer upon ſuch Maltſter or Maker of Malt, for or in reſpect of ſuch Quantity of Malt, purſuant to this Act, ſuch Officer ſhall verify by Affidavit made before the Collector of the Diſtrict, or ſome Juſtice of the Peace, that ſuch Return made by him is true and fair according to the beſt of his Skill and Knowledge, and thereupon ſuch Return ſhall be a Charge upon ſuch Maltſter or Maker of Malt diſputing the ſame: Provided always, that no Maltſter or Maker of Malt ſhall be allowed to controvert or diſpute any Return or Charge of Duty made by any Officer, unleſs ſuch Maltſter or Maker of Malt ſhall have made a regular Monthly Return of the Quantity of Malt made by ſuch Maltſter or Maker of Malt, and paid the Duty chargeable on the ſame, and ſhall in ſuch his Monthly Return have made his Objection to the Return or Charge of ſuch Officer.

Maltſter ſhall not diſpute Officer's Charge unleſs he has made his own Monthly Return, and paid his Duty.

Payment by Maltſter of his own Calculation of Duty ſhall not exempt him from Payment according to the Officer's Return.

XXVI. Provided always, and be it enacted, That the Payment by any Maltſter or Maker of Malt of any Sum of Money leſs than the Amount of Duty returned or to be returned by any Officer of Exciſe to be payable by ſuch Maltſter or Maker of Malt, ſhall not exempt ſuch Maltſter or Maker of Malt from the Payment of the Difference between the Amount of Duty ſo returned by ſuch Officer and the Sum ſo paid by ſuch Maltſter or Maker of Malt; and that if ſuch Maltſter or Maker of Malt ſhall not pay ſuch Difference within the Time limited for Payment of the Duty on Malt, ſuch Maltſter or Maker of Malt ſhall for every Default forfeit Twenty Pounds, together with a Sum equal to Double the Difference between the Amount of Duty ſo returned by ſuch Officer and the Sum ſo paid by ſuch Maltſter or Maker of Malt.

Charge of Officers to make up Yearly Amount.

XXVII. And be it further enacted, That in caſe the Quantity of Malt charged upon any Maltſter or Maker of Malt in any one Year, ending on the Twenty-ninth Day of *September*, ſhall not amount to the full Quantity of Sixty-four Barrels of Malt, or Forty-eight Barrels of Malt reſpectively, for which ſuch Maltſter or Maker of Malt is by this Act chargeable with Duty within any Year, according to the Rates aforeſaid, the Surveyor or Gauger in charge of the Malthouſe of any ſuch Maltſter or Maker of Malt, ſhall within Twenty Days after ſuch Twenty-ninth Day of *September* make a Return to the Collector of the Diſtrict in which ſuch Malthouſe ſhall be ſituate, of ſuch Quantity of Malt, and of the Duties thereon, as, with the Quantities comprized in former Returns of Malt againſt ſuch Maltſter or Maker of Malt in the Year ending on ſuch Twenty-ninth Day of *September* ſhall amount to the full Quantity of Sixty-four Barrels of Malt or Forty-eight Barrels of Malt reſpectively for which ſuch Maltſter or Maker of Malt is by this Act made chargeable with Duty, according to

the Rates aforeſaid; and ſuch Return ſhall be a Charge on ſuch Maltſter or Maker of Malt, who ſhall pay the Duties appearing by ſuch Return to have been incurred and become due within One Month after ſuch Return, or in Default thereof ſhall forfeit the Sum of Twenty Pounds together with a Sum equal to Double the Amount of the Duties which ſhall be ſo returned.

Corn in Proceſs of Malting may be finiſhed within Sixteen Days after the Twenty-fifth Day of September or after Notice of Diſcontinuance.

XXVIII. And be it further enacted, That if any Maltſter or Maker of Malt ſhall on the Twenty-fifth Day of *September* in any Year, or on the Day mentioned in any Notice for diſcontinuing to work in Manner aforeſaid, have any Corn or Grain on any Floor or Floors in the Malt-houſe of ſuch Maltſter or Maker of Malt in Proceſs of Malting, or being made into Malt, it ſhall and may be lawful for ſuch Maltſter or Maker of Malt, to proceed in completing the Proceſs of making ſuch Corn or Grain into Malt, until ſuch Malt is dried off: Provided always, that ſuch Proceſs ſhall be completed within Sixteen Days after the ſaid Twenty-fifth Day of *September* or after the Day mentioned for diſcontinuing working in any ſuch Notice, as the Caſe may be, and that no ſuch Corn or Grain ſhall be or ſhall have been wetted on or after the Twenty-third Day of *September*, or on or after the Day on which any ſuch Notice of Diſcontinuance ſhall have been given to any Officer as aforeſaid, as the Caſe may be; and that ſuch Maltſter or Maker of Malt ſhall be ſubject and liable to all other Regulations in this Act contained with reſpect to which Malt, and with reſpect to any Charge of Duty on the ſame, as ſuch Maltſter or Maker of Malt would have been in caſe the Proceſs of making ſuch Malt had been completed before ſuch Twenty-fifth Day of *September*, or before the Day mentioned for diſcontinuing working in ſuch Notice, as the Caſe may be.

For amending Errors in Officer's Returns, and relieving or ſurcharging accordingly.

XXIX. And be it further enacted, That in caſe any Officer of Exciſe ſhall have at any Time committed any Error in any Return to be made by him under this Act, by including or charging in ſuch Return a greater or leſs Quantity of Malt, or a greater or leſs Amount of Duty than ought to have been returned or charged by him againſt any Maltſter or Maker of Malt, according to the Directions of this Act, it ſhall and may be lawful for ſuch Officer, or for the Examinator of the Accounts of ſuch Officer, and they are hereby reſpectively required, to rectify the ſame as ſpeedily as may be convenient, within Six Months after ſuch Return ſhall have been made, and to report the ſame to the ſaid Commiſſioners of Exciſe; and if it ſhall appear that the Quantity of Malt, and the Amount of Duty charged in any ſuch Return againſt any Maltſter or Maker of Malt was greater than the ſame ought to have been, it ſhall be lawful for the ſaid Commiſſioners of Exciſe, and they are hereby required to make an Allowance forthwith to ſuch Maltſter or Maker of Malt of the Amount of Duty ſo overcharged; and if it ſhall appear that the Quantity of Malt, and the Amount of Duty charged in any ſuch Return againſt any Maltſter or Maker of Malt, was leſs than the ſame ought to have been, it ſhall and may be lawful for the ſaid Commiſſioners of Exciſe, and they are hereby required to give Notice to ſuch Maltſter or Maker of Malt, of the Amount of the Deficiency of the Duty in conſequence of ſuch erroneous Return; and if ſuch Maltſter or Maker of Malt ſhall not within One Month after

after such Notice shew sufficient Cause to such Commissioners of Excise why such Charge should not be made, and such Deficiency paid, it shall be lawful for the said Commissioners of Excise to order a Return to be made to the Collector of the District in which such Maltster or Maker of Malt shall reside, of the Amount of such Deficiency, and the Duty specified on such Return shall be a Surcharge on such Maltster or Maker of Malt; and if such Maltster or Maker of Malt shall not upon Demand pay the full Amount of such Duty so surcharged, or such Part thereof as shall be established by the said Commissioners, such Maltster or Maker of Malt shall forfeit the Sum of Ten Pounds, and a Sum equal to Double the Amount of Duty which shall be so returned and surcharged; provided that no such Return shall be a Surcharge on any Maltster or Maker of Malt, unless it shall have been made, and the Amount thereof demanded, within Nine Months after the Date of the original Return.

Commissioners may grant Abatement of Duty on Malt in respect of any Malthouse licensed within the Year.

XXX. Provided always, and be it enacted, That if any Maltster or Maker of Malt shall be desirous of obtaining a Licence for any Malthouse, at any Time between the First Day of *November* in any Year and the Twenty-ninth Day of *September* in the succeeding Year, it shall and may be lawful for the Commissioners of Excise to reduce the Quantity of Malt for which such Maltster or Maker of Malt is by this Act, chargeable with Duty for and in respect of such Malthouse respectively, during the Continuance of such Licence, to such Quantity of Malt as may reasonably be made in such Malthouse between the Time that such Licence shall be so granted and the Twenty-ninth Day of *September* then next ensuing, provided that such Deduction shall be in the Proportion to the Part of the Year which shall have elapsed from the Twenty-ninth Day of *September* preceding the taking out of such Licence to the Time of taking out the same as Eight Calendar Months are to Twelve Calendar Months, and that the Person taking out any Licence for such Malthouse, shall in all other respects be subject and liable to all other Rules and Regulations in this Act contained.

Notice of Discontinuance of working by Maltster for the Remainder of the Year, to be given.

XXXI. Provided also, and be it enacted, That if any Maltster or Maker of Malt shall be desirous to discontinue working for the Remainder of any Year, at the End of the Period of Two Calendar Months in the Year after he shall have commenced working, or at the End of any Period of One Calendar Month after such Maltster or Maker of Malt shall have recommenced working in Manner aforesaid respectively, it shall and may be lawful for such Maltster or Maker of Malt to discontinue working accordingly, on giving a Notice in Writing of his Intention so to discontinue working for the Remainder of the Year, to the Commissioners of Excise, and also to the Collector of the District, and to the Surveyor and Gauger in charge of the Malthouse of such Maltster or Maker of Malt, Fourteen Days at the least previous to the Day mentioned in such Notice for so discontinuing to work for the Remainder of the Year; and in such Case it shall and may be lawful for the said Commissioners of Excise, or any Four of them, upon Application to them made by any such Maltster or Maker of Malt for that Purpose, to declare the Licence granted to such Maltster or Maker of Malt to be ended and determined from and after the Day mentioned for so discontinuing working, and the same shall be ended and determined accordingly;

accordingly; and it ſhall alſo be lawful for the ſaid Commiſſioners to reduce the Quantity of Malt for which ſuch Maltſter or Maker of Malt is by this Act chargeable with Duty during the Continuance of ſuch Licence, to ſuch Quantity of Malt as ſuch Maltſter or Maker of Malt ſhall by this Act be chargeable with Duty for during ſo many Calendar Months only as ſuch Maltſter or Maker of Malt ſhall have actually continued working, together with ſuch further Quantity of Malt as could be made fromany Corn or Grain actually ſteeped or wetted by ſuch Maltſter or Maker of Malt during ſuch Months, according to the Rates in this Act ſpecified; and if at any Time after the Day mentioned in any ſuch Notice of any ſuch Maltſter or Maker of Malt, for ſo diſcontinuing to work for the Remainder of the Year, any ſuch Maltſter or Maker of Malt ſhall wet any Corn or Grain, or if after the Expiration of Sixteen Days after the Day mentioned for ſo diſcontinuing to work, any Corn or Grain ſhall be found wetted or ſteeped, or in the Proceſs of making into Malt, in the Malthouſe of ſuch Maltſter or Maker of Malt, ſuch Maltſter or Maker of Malt ſhall for every ſuch Offence forfeit and pay the Sum of Two hundred Pounds, and ſuch Maltſter or Maker of Malt ſhall be chargeable and charged with, and pay Duty under this Act, as if he had not given ſuch Notice of Diſcontinuance as aforeſaid; and it ſhall not be lawful for the ſaid Commiſſioners of Exciſe to licenſe any Perſon to keep the ſaid Malthouſe, or to make Malt for Sale therein, or to uſe any Ciſtern or Kiln contained in ſuch Malthouſe for the Remainder of ſuch Year, nor during the Term of One Year next enſuing the Twenty-ninth Day of *September* after ſuch Offence ſhall be committed.

Penalty on Maltſter working after Notice of Diſcontinuance.

XXXII. And be it further enacted, That it ſhall and may be lawful for any Three Commiſſioners of Exciſe to reduce or abate the Quantity of Malt wherewith any Maltſter or Maker of Malt ſhall be chargeable in the Year by virtue of this Act, according to the Number of Calendar Months as aforeſaid, upon Proof upon Oath to the Satisfaction of the ſaid Commiſſioners, that ſome Fatality, ſuch as Fire, or any other unavoidable Accident or Misfortune, ſhall have prevented ſuch Maltſter or Maker of Malt from working ſuch Number of Calendar Months, and alſo to make any proportionate Allowance to any Maltſter or Maker of Malt out of the Duties on Malt, in conſideration of any Damage or Loſs by Fire, Water, or other Fatality or unavoidable Accident, by which the Whole or any Part of any Malt made by ſuch Maltſter or Maker of Malt may have been damaged or deſtroyed: Provided always, that ſuch Reduction, Abatement, or Allowance, be in all Caſes firſt approved of by the Commiſſioners for executing the Office of Lord High Treaſurer in *Ireland*; and that no ſuch Reduction, Abatement, or Allowance, ſhall be made to any Perſon who ſhall have made any Inſurance againſt Loſs to be ſuſtained by any ſuch Accident, without regard being had to the Amount receivable under ſuch Inſurance.

Commiſſioners may grant Abatement of Duty in caſe of Accident.

XXXIII. And be it further enacted, That every Maltſter or Maker of Malt, whoſe Malthouſe ſhall be ſituated in a City or the Suburbs of a City, or in any Place within One Mile of the Reſidence appointed for a Gauger by the ſaid Commiſſioners of Inland Exciſe, ſhall at leaſt Twenty-

Notice of wetting Corn for Malting.

four Hours before every Time of putting any Corn or Grain into any Steep, Ciſtern, Uting Vat, or other Veſſel uſed for the Purpoſe of ſteeping or wetting of Corn or Grain, and every Maltſter or Maker of Malt, whoſe Malthouſe ſhall be ſituated in any other Place in *Ireland*, ſhall at leaſt Forty-eight Hours before ſo doing, give a Notice in Writing to the Gauger of the Walk in which ſuch Malthouſe ſhall be ſituated, of the particular Hour or Time of the Day when ſuch Maltſter or Maker of Malt intends to put ſuch Corn or Grain into ſuch Ciſtern, Uting Vat, or other Veſſel, and to begin to wet the ſame accordingly; and in caſe any Maltſter or Maker of Malt ſhall not begin to wet ſuch Corn or Grain, and immediately proceed to cover the Whole thereof with Water at the Hour or Time mentioned in ſuch Notice, or within Three Hours after the Expiration of ſuch Hour and Time, then every ſuch Maltſter or Maker of Malt ſhall give a new and like Notice before ſuch Maltſter or Maker of Malt ſhall begin to wet any Corn or Grain; and no Maltſter or Maker of Malt ſhall begin to wet any Corn or Grain, except between the Hours of Nine in the Morning and Four in the Afternoon; and if any Corn or Grain making into Malt, of the wetting of which any ſuch Notice or renewed Notice as is herein-before required ſhall not have been given, or which ſhall have been begun to be wetted at any other Time than between the Hours of Nine in the Morning and Four in the Afternoon, ſhall be found in any Malthouſe, or on any Floor or other Place, belonging to any Maltſter or Maker of Malt, every ſuch Maltſter or Maker of Malt for every Time ſuch Corn or Grain ſhall be found ſhall forfeit the Sum of Fifty Pounds.

Regulations as to printed Forms of Notices in Books to be provided for the Purpoſe.

XXXIV. And be it further enacted, That any Officer in charge of any Malthouſe of any Maltſter or Maker of Malt ſhall provide ſuch Maltſter or Maker of Malt with Books, containing printed Forms of Notices to be given of wetting Corn or Grain to be made into Malt, and ſuch Notice ſhall ſet forth the Number of Buſhels of Corn intended to be wetted, and the particular Hour and Time of the Day when the ſame is to be wetted, on each Leaf of which Book two Forms of ſuch Notice, Duplicates of each other, ſhall be printed; and every Maltſter or Maker of Malt who ſhall be furniſhed with any ſuch Book, ſhall before ſuch Maltſter or Maker of Malt ſhall proceed to wet any Corn or Grain, inſert in the Blanks of ſuch Form of Notice, and in the Duplicate thereof, ſuch Words as the Form of ſuch Notice ſhall require to render the ſame perfect, and after ſigning the ſame, ſhall cut off the outermoſt Notice, and cauſe the ſame to be delivered to the Officer to whom the Notice of wetting ſuch Corn or Grain is to be given as herein-before mentioned, and ſhall preſerve the innermoſt Notice or Duplicate in the ſaid Book, with the Blanks filled up in the like Manner with that delivered to ſuch Officer; and every ſuch Notice and Duplicate thereof ſhall be numbered in Arithmetical Progreſſion, beginning with Number One; and if any Corn or Grain making into Malt ſhall be found in any Malthouſe, or in any Veſſel or Utenſil therein, the Notice of wetting of which ſhall not have been cut out of the ſaid Book and ſerved on the Officer of Exciſe or if the ſame ſhall be cut out of the ſaid Book and ſo ſerved, and a Duplicate thereof ſhall not be kept in the ſaid Book, or if the Duplicate thereof in the ſaid Book ſhall not correſpond with the Notice cut out of the ſame, then and in any of ſuch Caſes

Caſes ſuch Corn or Grain ſhall be deemed to be the Corn or Grain making into Malt, wetted without Notice; and the Maltſter or Maker of Malt in whoſe Malthouſe the ſame ſhall be found, ſhall forfeit the Sum of Ten Pounds.

Book may be inſpected by Officers.

XXXV. And be it further enacted, That every ſuch Maltſter or Maker of Malt ſhall conſtantly keep ſuch Book of Notices in the Malthouſe of ſuch Maltſter or Maker of Malt, for the Examination of every Officer of Exciſe, and if on Demand of any Officer of Exciſe at ſuch Malthouſe, the ſaid Book ſhall not be produced to ſuch Officer, or if ſuch Officer ſhall not be permitted to inſpect and examine, or ſhall be prevented by any Perſon from inſpecting and examining the ſame, ſuch Maltſter or Maker of Malt ſhall for every ſuch Offence forfeit the Sum of Ten Pounds.

Maltſter ſhall deliver up ſuch Books to the Collector.

XXXVI. And be it further enacted, That every Maltſter or Maker of Malt who ſhall be furniſhed with ſuch Book of printed Notices as aforeſaid, ſhall, on every Twenty-fifth Day of *December*, Twenty-fifth Day of *March*, Twenty-fourth Day of *June*, and Twenty-ninth Day of *September*, or within Ten Days after each of the ſaid Days, deliver to the Collector of the Diſtrict in which the Malthouſes of ſuch Maltſter or Maker of Malt ſhall be ſituated, the ſaid Book, with all the Forms of the Notices which ſhall remain therein, and alſo the Duplicate of all ſuch Notices as ſhall have been cut from the ſaid Book, and ſerved as aforeſaid, or, in Default thereof, ſhall for every Neglect forfeit the Sum of Ten Pounds.

Specimen Papers to be provided and uſed in Malthouſes.

XXXVII. And be it further enacted, That Papers, to be called *Specimen Papers*, ſhall be provided and furniſhed to every ſuch Maltſter or Maker of Malt by any Officer of Exciſe viſiting the Malthouſe of ſuch Maltſter or Maker of Malt, in order that every Officer of Exciſe may enter thereon his Viſit at ſuch Malthouſe, and the Gauges depending on ſuch Viſit, and every ſuch Maltſter or Maker of Malt, who ſhall from Time to Time be furniſhed with any ſuch Specimen Paper ſhall cauſe the ſame to be fixed on a Board conveniently made for that Purpoſe, and to be hung or put up in ſuch Malthouſe in ſome publick and conſpicuous Place, and ſhall preſerve and keep the ſame ſo put up in ſuch Place according to the Direction of the Surveyor of the Walk for that Purpoſe in Writing on the Front of ſuch Specimen Paper, and in ſuch Manner that any Officer of Exciſe viſiting ſuch Malthouſe may view ſuch Specimen Paper, and make Entries thereon; and if any ſuch Maltſter or Maker of Malt ſhall not put up or keep and preſerve ſuch Specimen Paper in Manner herein directed, unavoidable Accident excepted (of which Accident, Notice in Writing ſhall be ſerved upon the Surveyor and Gauger of the Walk within Two Hours after the ſame ſhall have happened if ſuch Malthouſe ſhall be ſituated within any City or Market Town, and if ſuch Malthouſe ſhall not be ſituated within any City or Market Town, then within Twelve Hours after ſuch Accident ſhall have happened) ſuch Maltſter or Maker of Malt ſhall for every ſuch Offence forfeit the Sum of Ten Pounds.

Inſerting Dates of Notice in Specimen Papers.

XXXVIII. And be it further enacted, That every Maltſter or Maker of Malt ſhall, before ſerving any Notice of commencing to wet any Corn or

Grain to be made into Malt, inſert in Writing in the ſaid Specimen Paper the Date of ſuch Notice, and the particular Time mentioned therein for wetting the Corn or Grain, together with the Quantity thereof to be wetted, or in Default thereof the Corn or Grain of the Notice of wetting of which ſuch Entry as aforeſaid ſhall not be inſerted in the ſaid Specimen Paper, ſhall be deemed Corn or Grain wetted to be made into Malt without Notice, and ſhall be forfeited, and may be ſeized; and the Maltſter or Maker of Malt in whoſe Malthouſe the ſame ſhall be found ſhall forfeit the Sum of Ten Pounds.

Officers ſhall charge the Duty by Gauge only according to the Winchester Buſhel.

XXXIX. And be it further enacted, That every Officer of Exciſe ſhall charge the Duty on all Malt, and on all Corn or Grain making into Malt, by the Gauge only, and that in gauging ſuch Malt, Corn, or Grain, ſuch Officer ſhall compute the Buſhel thereof according to the Buſhel known by the Name of the *Wincheſter Buſhel*, containing Eight Gallons of Two hundred and Seventy-two cubical Inches and a Quarter each, and that Four ſuch Buſhels ſhall be accounted a Barrel; and if any ſuch Officer ſhall charge any Duty on any ſuch Malt, Corn, or Grain, in any Manner other than by ſuch Gauge, or ſhall enter in any Stock Book any Charge of Duty thereon, other than by ſuch Gauge, ſuch Officer ſhall forfeit the Sum of Twenty Pounds.

Charge on Maltſter in certain Proportions, for the Content of the Ciſtern,

XL. And be it further enacted, That every Maltſter and Maker of Malt ſhall for every Time any Quantity of Corn or Grain (except Peas or Beans) ſhall be wetted to be made into Malt, be charged with Duty for a Quantity of Malt after the Rate of Sixteen Buſhels of Malt for every Twenty Buſhels of Corn which the Steep, Ciſtern, Uting Vat, or other Veſſel in which ſuch Corn or Grain ſhall be wetted ſhall be capable of containing, and ſo in Proportion for any greater or leſs Quantity of Corn which ſuch Steep or Ciſtern ſhall be capable of containing; and that when any ſuch Corn or Grain ſhall be thrown out of ſuch Steep, Ciſtern, Uting Vat, or other Veſſel, and the ſame ſhall be gauged by the Officer within Thirty Hours after the ſame ſhall be ſo thrown out, ſuch Maltſter or Maker of Malt ſhall in like Manner be charged with a Duty for a Quantity of Malt after the Rate of Sixteen Buſhels of Malt for every Twenty Buſhels of ſuch Corn or Grain, and ſo in Proportion for any greater or leſs Quantity of ſuch Corn or Grain.

Corn in ſteep ſhall be covered with Water Forty Hours unleſs under particular Notice.

XLI. And be it further enacted, That if any Maltſter or Maker of Malt ſhall not wet or ſteep any Corn or Grain in the Steep, Ciſtern, Uting Vat, or other Veſſel, ſo as that the ſame ſhall be covered with Water, and continue ſo covered in ſuch Steep, Ciſtern, Uting Vat, or other Veſſel, for the full Space of Forty Hours before the Water ſhall be drawn from the ſame, ſuch Maltſter or Maker of Malt ſhall be charged for a Quantity of Malt equal to the whole Quantity of ſuch Corn: Provided always, that if any Maltſter or Maker of Malt ſhall intend to continue any ſuch Corn covered with Water for any Time leſs than Forty Hours, and not leſs than Thirty Hours, it ſhall and may be lawful for ſuch Maltſter or Maker of Malt ſo to do, on ſpecifying ſuch his Intention in the Notice to be by him given to the Officer of the wetting ſuch Corn or Grain, and the Number of Hours ſuch Corn or Grain is to continue covered with Water; and in ſuch

Caſe ſuch Maltſter or Maker of Malt ſhall be charged for all Corn or Grain ſo wetted, and which ſhall continue wetted, for any Space of Time leſs than Forty Hours, and not leſs than the Number of Hours mentioned in ſuch Notice, as if the ſame had continued wetted Forty Hours; and if any ſuch Corn or Grain ſhall not be continued to be covered with Water for the Number of Hours in ſuch Notice mentioned before the Water ſhall be drawn from the ſame, ſuch Maltſter or Maker of Malt ſhall be charged for a Quantity of Malt equal to the whole Quantity of ſuch Corn or Grain ſo wetted.

Corn ſhall be removed from Ciſtern in Seventy-two Hours.

XLII. And be it further enacted, That if any Corn or Grain ſhall be found in any Steep, Ciſtern, Uting Vat, Wetting Place, or other Utenſil, in the Malthouſe of any Maltſter or Maker of Malt, after Seventy-two Hours from the Hour mentioned in any Notice for the wetting of ſuch Corn or Grain in ſuch Steep, Ciſtern, Uting Vat, Wetting Place, or other Utenſil, ſuch Corn or Grain ſhall be conſidered as new Corn or Grain to be made into Malt, and ſhall be charged with Double Duty; and ſuch Maltſter or Maker of Malt ſhall forfeit the Sum of Twenty Pounds.

Corn thrown out of the Ciſtern ſhall remain Twenty-four Hours in Couch Frame, and Ten Days on Floors.

XLIII. And be it further enacted, That if any Corn or Grain, making into Malt in the Malthouſe of any Maltſter or Maker of Malt, ſhall not immediately, or within Two Hours after the ſame ſhall be thrown out of any Steep, Ciſtern, Uting Vat, or other Veſſel, be put into a Couch Frame, and there remain Twenty-four Hours at leaſt before it ſhall be thrown out of ſuch Couch Frame; or if any ſuch Corn or Grain, after the ſame ſhall be thrown out or ought to have been thrown out of ſuch Couch Frame, ſhall not remain on the Floor or Floors for the full Space of Ten Days at the leaſt before the ſame ſhall be put on the Kiln, then and in either of ſuch Caſes ſuch Maltſter or Maker of Malt ſhall forfeit the Sum of Ten Pounds.

Exciſe Officers may take Malt out of the Couch Frame and lay it on the Floor.

XLIV. And, for the further and better preventing of Frauds by the preſſing of Malt in the Steep, Ciſtern, Uting Vat, or Couch Frame; be it further enacted, That if any Maltſter or Maker of Malt ſhall tread, preſs, or otherwiſe force together in the Steep, Ciſtern, Uting Vat, or Couch Frame, any Corn or Grain ſteeping or ſteeped in order to be made into Malt, every ſuch Maltſter or Maker of Malt ſhall for every ſuch Offence forfeit the Sum of Ten Pounds; and that it ſhall and may be lawful to and for any Officer of Exciſe, by himſelf or by any Perſon or Perſons by him employed for that Purpoſe, in the Preſence of any Maltſter or Maker of Malt, or his, her, or their Servant (if ſuch Maltſter or Servant ſhall think fit to be preſent at ſuch Operation) to throw or remove all Corn or Grain making into Malt from or out of any Couch Frame, and to lay the ſame level; and if any Increaſe ſhall be found in the Gauge or Quantity of ſuch Corn or Grain on the Removal and laying the ſame level as aforeſaid, exceeding the Rate of One Buſhel in every Twenty Buſhels over and above the Quantity which the ſame appeared to be by the previous Gauge thereof taken in the Couch Frame or Ciſtern, then and in every ſuch Caſe, Proof being made of ſuch Increaſe as aforeſaid, ſuch Maltſter or Maker of Malt ſhall forfeit and loſe the Sum of Five Shillings for each and every Buſhel of ſuch Corn or Grain contained in ſuch Couch Frame: Provided always,

that if no Increaſe ſhall be found exceeding the Rate aforeſaid, ſuch Officer ſhall pay to every Perſon employed in removing and replacing ſuch Corn or Grain, the Sum of Two Shillings and Sixpence *Britiſh* Currency.

Penalty on mixing different Wettings, or mixing unmalted Grain with Malt.

XLV. And be it further enacted, That no Maltſter or Maker of Malt ſhall mix or cauſe to be mixed any Corn or Grain of one wetting or ſteeping, or any Part thereof, with any Corn or Grain making into Malt of any other wetting or ſteeping, or any Part thereof; or ſhall mix or cauſe to be mixed any Corn or Grain in any Couches or Floors, or any Part thereof, with any Corn or Grain of any other wetting or ſteeping, or any Part thereof, before the ſame ſhall be put on the Kiln for drying; and that no Maltſter or Maker of Malt, or other Perſon whatſoever in *Ireland*, ſhall mix or cauſe to be mixed any unmalted Corn or Grain with Malt made of any Corn or Grain whatſoever, or ſhall ſell or expoſe to Sale any ſuch Mixtures reſpectively as aforeſaid, on Pain of forfeiting in each and every ſuch Caſe the Sum of Ten Pounds for every ſuch Offence reſpectively.

Penalty on concealing or removing Malt.

XLVI. And be it further enacted, That if any Maltſter or Maker of Malt, or other Perſon whatſoever, ſhall hide or conceal, or cauſe or permit or ſuffer to be hidden or concealed, any Malt within any Malthouſe, or in any Store or Place thereto belonging, or in any other Place whatſoever; or ſhall fraudulently convey away, or cauſe or procure or permit or ſuffer to be conveyed away, any Malt out of any Malthouſe or Stores from the View of any Gauger or other Officer, or ſhall cauſe or procure, or permit or ſuffer to be conveyed away from the Steep, Ciſtern, or Uting Vat, or other wetting Place or Utenſil, any Steeping or Part of any Steeping of Corn or Grain making into Malt, or ſhall mix ſuch Corn or Grain making into Malt, or ſuch Corn or Grain ſo conveyed away, with or amongſt any other Corn or Grain making into Malt, or in any Couch or Couches, Floor or Floors, of other Corn or Grain making into Malt, which are then in Operation, and which ſhall have been gauged or charged with Duty; or if any Maltſter or Maker of Malt, or other Perſon whatſoever, ſhall fraudulently convey away or cauſe or procure or permit or ſuffer to be conveyed away from the Steep, Ciſtern, Uting Vat, or other wetting Place, any Steeping or Part of any Steeping of Corn or Grain making into Malt, ſo that no Gauge of ſuch Corn or Grain ſo conveyed away can be taken by the Officers; or if any Perſon ſhall harbour, hide, or conceal any Malt, or any Corn or Grain making into Malt, then and in each of the ſaid Caſes every ſuch Maltſter or Maker of Malt, or other Perſon ſo offending, ſhall for every ſuch Offence reſpectively forfeit the Sum of Ten Pounds, and all ſuch Malt, or Corn or Grain making into Malt with all Bags and Sacks containing the ſame, ſhall be forfeited and may be ſeized; and if any Perſon having Malt in his or her Poſſeſſion, ſhall not on Demand made by any Officer of Exciſe ſhew all the Malt, or Corn or Grain making into Malt, in his, her, or their Poſſeſſion, every ſuch Perſon ſhall forfeit the Sum of Ten Pounds for every Time ſuch Perſon ſhall ſo conceal or not ſhew ſuch Malt, or Corn or Grain making into Malt; and all Malt, or Corn or Grain making into Malt, which ſhall not be ſo ſhewn, or ſhall be ſo concealed, ſhall be forfeited, and may be ſeized.

XLVII. And

XLVII. And be it further enacted, That whenever any Officer of Exciſe ſhall take any Gauge of any Corn or Grain making into Malt on the Floor of any Malthouſe of any Maltſter or Maker of Malt, within the Space of Seventy-two Hours after the Time ſuch Corn or Grain was or ought to have been thrown out of the Couch Frame, ſuch Officer ſhall charge ſuch Maltſter or Maker of Malt with a Quantity of Malt after the Rate of Fifteen Buſhels of Malt for every Twenty Buſhels of Corn or Grain; and if ſuch Gauge ſhall be taken after the Space of Seventy-two Hours, and within the Space of One hundred and twenty Hours after the Time ſuch Corn or Grain was or ought to have been thrown out of the Couch Frame, ſuch Officer ſhall charge ſuch Maltſter or Maker of Malt with a Quantity of Malt after the Rate of Fourteen Buſhels of Malt for every Twenty-one Buſhels of Corn or Grain; and after the Space of One hundred and twenty Hours from the Time ſuch Corn or Grain was or ought to have been thrown out of the Couch Frame, ſuch Officer ſhall charge ſuch Maltſter or Maker of Malt with a Quantity of Malt after the Rate of Ten Buſhels of Malt for every Twenty Buſhels of ſuch Corn or Grain, and ſo in Proportion for any greater or leſs Quantity of ſuch Corn or Grain in any of the Caſes aforeſaid.

Mode of charging for Malt on the Quantity of Corn on the Floor.

XLVIII. And be it further enacted, That if any Corn or Grain making into Malt ſhall not have been put on the Kiln within Twenty-one Days from the Day mentioned in the Notice for the wetting thereof, all ſuch Corn or Grain ſhall be conſidered as Malt, and the Maltſter or Maker of Malt in whoſe Malthouſe the ſame ſhall be found ſhall be charged with Duty for the ſame, after the Rate of one Buſhel of Malt for every Buſhel of ſuch Corn or Grain; and ſuch Maltſter or Maker of Malt ſhall forfeit the Sum of Twenty Pounds.

Corn ſhall be put on the Kiln Twenty-one Days after wetting, or be charged with Duty as Malt.

XLIX. And be it further enacted, That no Officer of the Revenue ſhall grant any Permit for the Removal of any Malt from the Malthouſe or Stores of any Maltſter or Maker of Malt, unleſs ſuch Maltſter or Maker of Malt ſhall produce to ſuch Officer the Receipt of the Collector of the Diſtrict in which ſuch Malt ſhall have been made, for the Duty on ſuch Malt, nor unleſs ſuch Maltſter or Maker of Malt ſhall ſuffer ſuch Officer to indorſe on ſuch Receipt the Quantity of Malt for which ſuch Permit is required, and the Date of ſuch Permit; and every ſuch Officer is hereby required to make ſuch Indorſement accordingly.

Permits ſhall not be granted for Malt except on Evidence of Payment of Duty.

L. And be it further enacted, That in all Caſes where any Duties payable under this Act by any Maltſter or Maker of Malt ſhall be unpaid at the Time when ſuch Duties are by this Act made due and payable, it ſhall be lawful for the Collector of Exciſe of the Diſtrict in which the Malthouſe of ſuch Maltſter or Maker of Malt ſhall be ſituate, by Warrant under his Hand and Seal, to empower any Perſon or Perſons to take and diſtrain all Malt, and all Corn or Grain in any Malthouſe, Store, or other Premiſes of ſuch Maltſter or Maker of Malt, regiſtered under this Act, and to cauſe the ſame to be ſold by publick Auction; and if, after the Payment of all Duties due from ſuch Maltſter or Maker of Malt, together with the Coſts and Expences of ſuch taking and diſtraining, there ſhall be any Surplus of the Produce ariſing from the Sale thereof, ſuch Surplus ſhall be forthwith tendered and paid to ſuch Maltſter or Maker of Malt, or his Repreſentatives: Provided always, that when any Malt ſhall be ſo taken

Collector may diſtrain for Duties.

taken and diſtrained, it ſhall and may be lawful for ſuch Maltſter or Maker of Malt, or his Repreſentatives, at any Time or Times before the Day appointed for the Sale thereof, to obtain Permits for conveying all or any Part of ſuch Malt, upon his or their paying to the Collector towards diſcharging the Duties ſo due and payable, the real Value of ſuch Malt as he or they ſhall deſire to remove, and the ſame may be removed accordingly; and a proper Permit or Permits ſhall, on due Application, be given for the ſame, in like Manner as if no ſuch Diſtreſs had been made.

Malt, Corn, or Grain in any Malt-houſe made liable to Payment of Duties.

LI. And be it further enacted, That all Malt, and all Corn or Grain whatſoever making or to be made into Malt, which ſhall be found in any Malthouſe, Storehouſe, or other Tenement uſed or occupied, or which ſhall have been uſed or occupied by any Maltſter or Maker of Malt, ſhall be liable and ſubject to, and is hereby charged with all Debts due to the Crown, and all Duties of Exciſe which ſhall be in Arrear, and owing by any Perſon for any Malt made within ſuch Malthouſe, and ſhall alſo be ſubject to the Payment of all ſuch Penalties as ſhall have been incurred by any Perſon who ſhall have occupied or uſed ſuch Malthouſe, for any Offence againſt this Act, or any Act or Acts in force in *Ireland*, relating to Maltſters or Makers of Malt; and it ſhall be lawful in all Caſes to levy ſuch Debts, Duties, Penalties, and Forfeitures by Diſtreſs and Sale of ſuch Malt, or Corn or Grain, as it would be lawful to do in caſe the Perſon owing ſuch Debts and Duties, or incurring ſuch Penalties and Forfeitures, was at the Time the real Proprietor of ſuch Malt, or Corn or Grain.

No Malt ſhall be made of Wheat or Oats on Penalty.

LII. And be it further enacted, That it ſhall not be lawful to make Malt of Wheat or Oats, and that all Wheat and Oats making into Malt, and all malted Wheat and Oats, mixed or unmixed with any other Corn or Grain, ground or unground, ſhall be forfeited, and may be ſeized by any Juſtice of the Peace, or any Officer of Exciſe; and the Perſon or Perſons in whoſe Cuſtody the ſame ſhall be found, ſhall forfeit the Sum of Ten Shillings for every Barrel ſo found, and the Malt ſo ſeized ſhall be ſold.

Maltſter diſcontinuing Buſineſs ſhall give Notice to Officer to take Account of Stock, who ſhall grant a Certificate for the Purpoſe of founding Permits for Malt thereon.

LIII. And be it further enacted, That in all Caſes where any Perſon ſhall at the Expiration of any Licence granted under this Act, diſcontinue the Trade and Buſineſs of a Maltſter or Maker of Malt, ſuch Perſon ſhall, within Twenty-one Days after the Expiration of ſuch Licence, make a Return to the Collector of the Diſtrict in which the Malthouſe of ſuch Perſon ſhall be ſituate, of all ſuch Quantity of Malt as ſhall be in the Poſſeſſion of ſuch Perſon at the Time of making ſuch Return; and it ſhall and may be lawful for any Officer or Officers of Exciſe, and he and they is and are hereby directed and required, as ſoon as conveniently may be after the Expiration of ſuch Licence, to enter into every Malthouſe, Store, or other Place belonging to ſuch Perſon, and to gauge and take an Account of all Malt remaining therein, and to make a Return thereof to the Collector of the Diſtrict in which ſuch Malthouſe ſhall be ſituate; and every ſuch Officer ſhall at the Time of taking ſuch Account give to ſuch Perſon a Certificate of the true Quantity of Malt ſo remaining in ſuch

Malthouſe, Store, or other Place, as ſhall appear to have been charged with Duty, and when any ſuch Perſon ſhall apply for a Permit for the Removal of the Whole or any Part of ſuch Malt ſo remaining, ſuch Perſon ſhall produce to the proper Officer for granting ſuch Permit the aforeſaid Certificate; and ſuch Officer ſhall at the Time of granting ſuch Permit, indorſe on ſuch Certificate the Date and Number of the Permit, and the Name of the Perſon to whom, and the Place to which the Malt therein mentioned is intended to be conveyed, and the Quantity thereof, and ſign his Name thereto; and every ſuch Perſon to whom ſuch Certificate ſhall have been granted, ſhall on every Twenty-fifth Day of *December*, Twenty-fifth Day of *March*, Twenty-fourth Day of *June*, and Twenty-ninth Day of *September*, or within Ten Days after each and every of the ſaid Days, return to the proper Officer ſuch Certificate, with all Indorſements thereon; and every ſuch Officer ſhall upon receiving ſuch Certificate, give a new Certificate for all ſuch Malt as ſhall then be remaining on Hand, of the Quantity for which ſuch former Certificate had been given; and if any ſuch Perſon ſhall neglect to deliver up any ſuch Certificate at any of the Times aforeſaid, ſuch Perſon ſhall forfeit the Sum of One hundred Pounds.

Officers may enter Malthouſes and take account of Malt in any ſuch Houſe belonging to Perſons diſcontinuing Buſineſs.

LIV. And be it further enacted, That it ſhall and may be lawful for any Officer of Exciſe, from Time to Time, and at all Times to enter into the Malthouſe and Stores of any ſuch Perſon ſo diſcontinuing the Trade or Buſineſs of a Maltſter, and to gauge and take an Account of all Malt found therein, and to demand a View of ſuch Certificates as aforeſaid, with the Indorſements made thereon; and if ſuch Perſon ſhall not upon ſuch Demand produce ſuch Certificates with the Indorſements thereon, then all ſuch Malt ſhall be forfeited, and may be ſeized; and ſuch Perſon ſhall for every ſuch Neglect forfeit the Sum of Ten Pounds.

Malt made by Brewers or Diſtillers not to be mixed with Malt bought by them.

LV. And be it further enacted, That no Brewer or Diſtiller who ſhall make Malt, ſhall mix or cauſe to be mixed any Malt made by him or her with any Malt made by any other Perſon; and that every ſuch Brewer and Diſtiller, ſhall keep all Malt made by him or her in Stores or Rooms ſeparate and diſtinct from the Stores or Rooms in which he or ſhe ſhall keep any Malt made by any other Perſon; and that every ſuch Brewer and Diſtiller, in whoſe Stores any Malt made by him or her ſhall be found mixed with any Malt made by any other Perſon, or not kept in ſeparate and diſtinct Stores or Rooms, ſhall for every Time ſuch Malt ſhall be ſo found, forfeit the Sum of Ten Pounds.

No Maltſter ſhall ſell Malt not made by himſelf (except Brewers or Diſtillers).

LVI. And be it further enacted, That if any Maltſter or Maker of Malt ſhall deal in or ſell any Malt, except ſuch Malt as ſhall have been made in ſome Malthouſe of ſuch Maltſter or Maker of Malt, duly licenſed, ſuch Maltſter or Maker of Malt ſhall forfeit the Sum of One hundred Pounds: Provided always, that nothing herein contained ſhall extend to prevent any licenſed Brewer or Diſtiller, who ſhall have a Licence for making Malt under this Act, from receiving Malt duly permitted from others to be conſumed in the Brewery or Diſtillery of ſuch Brewer or Diſtiller only, nor to prevent ſuch Brewer or Diſtiller who ſhall diſcon-

tinue

tinue the Buſineſs of a Brewer or Diſtiller, from ſelling or diſpoſing of any Malt the Duties on which ſhall have been previouſly paid or ſecured.

Regulating private Perſons making Malt.

LVII. And be it further enacted, That every Perſon making Malt in *Ireland*, for his or her own private Uſe, and not for Sale, ſhall make a Return to the Collector of the Diſtrict of his or her Name and Place of Abode, and of the Malthouſe or other Place in which ſuch Perſon intends to make any Malt, certifying that the Malt intended to be made is to be uſed by ſuch Perſon for brewing Beer or Ale for his or her private Uſe and Conſumption, and not for Sale, and the Collector to whom ſuch Return ſhall be made ſhall make an Entry or Regiſtry thereof, and ſhall give a Copy of ſuch Entry or Regiſtry to the Perſon making ſuch Return, and ſuch Perſon ſhall not be required to take out any Licence for making of Malt under this Act, nor be ſubject to any Penalty for neglecting to take out ſuch Licence, but every ſuch Perſon ſhall be chargeable and charged with the Duty for all Malt actually made by him or her, and ſhall be ſubject and liable to the Viſits of any Officer of Exciſe, and to ſuch of the Rules and Regulations in this Act contained, as the Commiſſioners of Exciſe ſhall, by and with the Approbation of the Commiſſioners for executing the Office of Lord High Treaſurer of *Ireland*, from Time to Time think neceſſary for the ſecuring the Payment of the Duty on the Quantity of Malt actually made by ſuch Perſon; and if any ſuch Perſon ſhall make any Malt for Sale, or ſhall ſell any Malt, or any Beer or Ale brewed by him or her, or ſhall diſpoſe of any ſuch Malt, Beer, or Ale, or of any Corn in the Proceſs of making into Malt, for Gain or Profit, or in the way of Barter, ſuch Perſon ſhall forfeit the Sum of One hundred Pounds.

Officer may enter all Places where Malt is kept and require Permits.

LVIII. And be it further enacted, That it ſhall and may be lawful for any Officer of the Exciſe to enter into the Houſes, Outhouſes, Mills, Storehouſes, or other Houſes whatſoever of any Perſon or Perſons having Malt in his, her, or their Poſſeſſion, and to demand a Permit, ſigned by the proper Officer, for all Malt that ſhall be found therein, except ſuch Malt as ſhall be made by any Maltſter or Maker of Malt, or by any Perſon making Malt for his or her own private Uſe and not for Sale, and found in the Malt Stores of ſuch Maltſter or Maker of Malt, or other Perſon duly regiſtered according to this Act; and if on Demand made by ſuch Officer as aforeſaid, a Permit or Certificate (as the Caſe may be) of force, for ſuch Malt ſhall not be produced within a reaſonable Time after ſuch Demand, then all ſuch Malt ſhall be forfeited, together with any Sacks, Bags, or other Packages in which the ſame ſhall be contained, and the ſame may be ſeized; and every Perſon in whoſe Poſſeſſion as aforeſaid any Malt ſhall be found without ſuch Permit or Certificate, ſhall, for every Barrel of ſuch Malt ſo found in the Poſſeſſion of ſuch Perſon forfeit the Sum of Twenty Shillings.

Officers ſhall keep account of Factors Stores, which ſhall be regiſtered with the Collector.

LIX. And be it further enacted, That an Account ſhall be taken and kept by any Officer of Exciſe of the Stock of Malt of every Factor and other Perſon dealing in or ſtoring Malt, and of the Stock of Malt of every Brewer and Diſtiller, and that every ſuch Perſon ſhall before receiving any Malt give an Account in Writing ſigned by ſuch Perſon to the Collector of the Diſtrict in which the Stores of ſuch Perſon ſhall be ſituated,

of all Stores or Places intended to be uſed for keeping or ſtoring Malt, and a Deſcription of the Situation thereof, and of every Floor, Loft, and Room therein, and the Meaſure in Feet and Inches of the Length, Breadth, and Height of each ſuch Store, Floor, Loft, and Room, and ſhall cauſe to be painted with an Oil Colour, Black or White, on the outſide of every Door of every ſuch Store, Loft, and Room, in legible Letters and Figures at leaſt Three Inches in Length, the Words "Malt Store," and the Number thereof; and if any Malt exceeding the Quantity of Five Barrels ſhall be found in or on any Store, Floor, Loft, or Room of any ſuch Perſon of which ſuch Account ſhall not have been given, or upon the Door of which ſuch Letters and Figures ſhall not be painted and remain ſo painted and legible, or in or on any Store, Floor, Loft, or Room, the Dimenſions whereof ſhall exceed by Four Inches in Length, Breadth, or Height, the Dimenſions mentioned and contained in any ſuch Account, all Malt found in any ſuch Stores, Lofts, or Rooms, ſhall be forfeited and may be ſeized, and the Perſon in whoſe Stores, Lofts, or Rooms the ſame ſhall be found, ſhall forfeit the Sum of Twenty Pounds.

Penalty on Increaſe of Stock of Factors.

LX. And be it further enacted, That whenever any greater Quantity of Malt ſhall be found in the Poſſeſſion of any Perſon having diſcontinued the Buſineſs of a Maltſter, or of any Factor or Dealer in Malt, than by the Stock Account of any Officer of Exciſe ought to be in the Poſſeſſion of ſuch Perſon or of ſuch Factor or Dealer, all ſuch increaſed Quantity ſhall be forfeited, and may be ſeized by any Officer of Exciſe, and the Perſon in whoſe Poſſeſſion the ſame ſhall be found ſhall forfeit for every Barrel thereof the Sum of Twenty Shillings.

Penalty on Decreaſe of Stock of Maltſters and Factors.

LXI. And be it further enacted, That in every Caſe where the Stock of Malt in the Poſſeſſion of any Maltſter or of any Factor or Dealer in Malt, or of any Brewer or Diſtiller, ſhall be leſs than the Quantity of Malt which by the Stock Account kept by any Officer of Exciſe ought to be in the Poſſeſſion of ſuch Maltſter, Factor, Dealer, Brewer, or Diſtiller, every ſuch Perſon ſhall for every ſuch Time ſuch Decreaſe ſhall appear, forfeit the Sum of Fifteen Shillings for every Barrel of Malt which ſhall ſo appear to be deficient.

Packages of Malt ſhall be marked "Malt."

LXII. And be it further enacted, That if any Malt, exceeding in the Whole the Quantity of Six Stone, ſhall be conveyed in Sacks or Packages, by Land or by Water, from Place to Place in *Ireland*, or ſhall be found on any Carriage or Beaſt, or on board any Boat or other Veſſel, and that there ſhall not be marked outſide of every Sack or other Package containing ſuch Malt, on both Sides thereof, and at or near the Middle of ſuch Sack or other Packages, the Word "Malt," in Black Roman Letters not leſs than Three Inches in length, or if any Part of any ſuch Sack or Package on which the Word "Malt," ſhall be ſo ſtamped and marked, or if the uppermoſt Sack or Package where there ſhall be more Sacks or Packages than one, on the ſame Carriage or in the ſame Boat or Veſſel, ſhall not be placed ſo as to appear in publick View without altering the Poſition of ſuch Sack or other Package, then and in every ſuch Caſe ſuch Malt, with the Sacks or Packages containing the ſame, and alſo the Beaſt and Carriage, or Boat or Veſſel, containing, carrying, bearing, or drawing

ing the ſame, with all Tackle thereto reſpectively belonging, ſhall be forfeited, and may be ſeized.

Penalties to be payable in Britiſh Currency. For Recovery thereof.

LXIII. And be it further enacted, That all and every the Fines, Penalties, and Forfeitures inflicted by this Act, ſhall be paid and recovered in *Britiſh* Currency; and ſhall and may be ſued for, recovered, levied, and applied in ſuch Manner and Form, and by ſuch Ways and Means, and with ſuch Powers and Authorities as are preſcribed, directed, and appointed, in and by an Act of Parliament made in *Ireland* in the Fourteenth and Fifteenth Years of the Reign of His late Majeſty *Charles* the Second, intituled, *An Act for the ſettling of the Exciſe or new Impoſt upon His Majeſty, His Heirs and Succeſſors, according to the Book of Rates therein inſerted*, or by any other Law or Laws in force in *Ireland* relative to His Majeſty's Revenue of Exciſe, as fully and effectually to all Intents, Conſtructions, and Purpoſes, as if the ſame were particularly mentioned and expreſſed and re-enacted in this Act, with like Remedy of Appeal to and for the Party or Parties who ſhall think him, her, or themſelves aggrieved or injured, as in and by the ſaid Act of Exciſe, or any Law or Laws relating to His Majeſty's Revenue of Exciſe is provided.

Penalties not exceeding Twenty Pounds to be recovered before one Juſtice.

LXIV. Provided always, and be it enacted, That it ſhall and may be lawful to and for any one Juſtice of the Peace within his Juriſdiction, where any pecuniary Penalty or Forfeiture, not exceeding Twenty Pounds ſhall be incurred under this Act, to hear and determine the ſame, and to convict the Party offending on his or her own Confeſſion, or on the Oath of any one credible Witneſs; and in all ſuch Caſes one Moiety of the Penalty or Forfeiture ſhall be paid to the Informer, and the other Moiety to the Poor of the Pariſh in which the Offence ſhall have been committed, or the Conviction made, at the Diſcretion of the Juſtice; and ſuch Juſtice of the Peace is hereby authorized and required upon Information made on Oath in that Behalf, within Three Months after the Offence committed, to ſummon the Party accuſed, and alſo the Witneſs or Witneſſes upon either Side, and if upon the Confeſſion of the Party accuſed, or Examination of any Witneſs or Witneſſes on Oath, which Oath ſuch Juſtice is hereby empowered to adminiſter, ſuch Party ſhall be convicted of the Offence alledged againſt him, then it ſhall be lawful for ſuch Juſtice, and he is hereby required to award and iſſue out a Warrant under his Hand and Seal, to any Conſtable of the County, for levying the Penalty or Forfeiture incurred on the Goods of the Offender, and to cauſe Sale to be made thereof in caſe the ſame ſhall not be redeemed within Six Days, rendering to the Party the Overplus (if any) after deducting the Expence of ſuch Sale; and for want of ſufficient Diſtreſs it ſhall be lawful for ſuch Juſtice, and he is hereby required, to commit ſuch Offender to Gaol for any Time not exceeding Three Months, or until ſuch Penalty or Forfeiture ſhall be paid; and if any Perſon ſhall find himſelf or herſelf aggrieved by the Judgement of the ſaid Juſtice, then ſuch Perſon ſhall and may complain or appeal to the Juſtices of the Peace at the next General Quarter Seſſions for the County, and ſuch Juſtices are hereby empowered to ſummon and examine Witneſſes upon Oath, and finally to hear and determine the Complaint or Appeal; and in caſe the Conviction of the Party ſhall be affirmed, ſuch Juſtices ſhall iſſue Warrants for levying the Penalty or

Forfeiture as aforesaid, and also for levying on the Goods of the Appellants, such Sum not exceeding Forty Shillings as the said Justices shall appoint for the Costs of such Appeal, to be paid to the Informer; and where any such pecuniary Penalty or Forfeiture shall exceed the Sum of Twenty Pounds, the same may be sued for and recovered by any Person who shall sue for the same, by Action of Debt, Bill, Plaint, or Information, or by Civil Bill in any of the Courts of Record in *Dublin*, or at the Quarter Sessions of the Justices of the Peace, or at the Assizes in any County or County of a Town or City in *Ireland*; and it shall be lawful for the Court before whom any such Penalty shall be recovered, to order the Offender to be committed to Gaol, there to remain for any Time in the Discretion of such Court, or until such Fine or Forfeiture be fully paid and satisfied.

Penalties above Twenty Pounds how to be recovered.

LXV. And be it further enacted, That no Conviction made or alledged to be made by any Justice of the Peace, nor any Proceeding before such Justice, or before any Justices of the Peace at the Quarter Sessions, nor any Sentence or Order given or made, or alledged to be given or made, by any such Justice or Justices under or by virtue of this Act, shall be removed by Writ of *Certiorari* out of the County, City, Town, or Place wherein such Conviction or Proceeding shall have been had or made, into any Court whatsoever; and that no Writ of *Certiorari* shall supersede Execution or other Proceedings upon such Conviction, Order, or Sentence so made or given in pursuance of this Act; but that Execution and other Proceedings shall be had and made thereupon, any such Writ of *Certiorari* or Allowance thereof notwithstanding.

Proceedings of Justices not removable by Certiorari.

LXVI. And be it further enacted, That it shall not be lawful for the said Commissioners of Excise to abate any Fine, Penalty, or Forfeiture which may be set, imposed, or adjudged on any Information in the Excise Offices of the respective Districts or otherwise howsoever, against any Person or Persons, or Thing or Things, for any Offence whatsoever under this Act, without the Direction of the Commissioners for executing the Office of Lord High Treasurer of *Ireland* for the Purpose; any Law, Statute, or Usage to the contrary notwithstanding.

Commissioners of Revenue may not abate Penalties

LXVII. Provided also, and be it enacted, That it shall and may be lawful for the said Commissioners of Excise, with the Approbation or Direction of the said Commissioners for executing the Office of Lord High Treasurer of *Ireland*, or for the said Commissioners for executing the Office of Lord High Treasurer, in all Cases to direct that the Whole or any Part of any Fine, Penalty, or Forfeiture incurred under this Act, shall be paid to the Officer or Officers making any Seizure or giving Information of any Offence under this Act, to be applied for the Use of such Officer or Officers, and in such Proportions and under such Regulations as such last-mentioned Commissioners respectively shall from Time to Time direct and appoint; any Thing herein contained to the contrary notwithstanding.

Commissioners of Excise or Treasury may give the whole Penalty to the Officer seizing.

LXVIII. And be it further enacted, That any Justice of the Peace or Magistrate in *Ireland*, who shall neglect or refuse, in any Instance, to carry this Act into Execution, upon a proper Application made to him, shall forfeit

Penalty on Magistrates neglecting to do as required by the Act.

forfeit the Sum of Fifty Pounds *Britiſh* Currency, for every ſuch Neglect or Refuſal, to be recovered by Action of Debt, Bill, Plaint, or Information, in any Court of Record in *Ireland*, by the Perſon who ſhall have made ſuch Application; in which no Eſſoign, Protection, Wager of Law, nor more than One Imparlance ſhall be allowed; the Money recovered by ſuch Action to be applied as to One Half thereof, to the Uſe of the Perſon ſuing for the ſame, and the other Half to be paid to the Miniſter, Rector, or Churchwarden of the Pariſh wherein ſuch Juſtice of Peace or Magiſtrate ſhall reſide, for the Uſe of the Poor therein.

Commencement of the Act.

LXIX. And be it further enacted, That this Act ſhall commence and take Effect upon and from the Twenty-ninth Day of *September* One thouſand eight hundred and five.

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