

ANNO QUADRAGESIMO SEXTO

GEORGII III. REGIS.

CAP. CXXXIX.

An Act for altering and amending ſeveral Laws relating to the Duties of Exciſe upon Malt, until the Twenty-fifth Day of *March* One thouſand eight hundred and ſeven. [22d *July* 1806.]

WHEREAS an Act paſſed in the Forty-ſecond Year of the Reign of His preſent Majeſty, intituled, *An Act for granting to His Majeſty additional Duties on Beer and Ale brewed in, or imported into,* Great Britain; *on Malt made in* Great Britain; *on Hops grown in, or imported into,* Great Britain; *and on Spirits diſtilled in* Ireland *and imported into* Great Britain; *for repealing certain Allowances to Brewers of Beer and Ale; and for preventing Frauds and Abuſes in the Revenue of Exciſe on Beer, Ale, and Malt:* And whereas it is expedient that certain of the Proviſions of the ſaid Act, in relation to the wetting or ſprinkling of any Grain making into Malt, in any Stage of Operation after it has been taken out of the ſteeping Vat, ſhould be repealed; be it therefore enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That, from and after the Firſt Day of *Auguſt* One thouſand eight hundred and ſix, ſo much of the ſaid recited Act as prohibits the wetting or ſprinkling of any Corn or Grain making into Malt, in any State or Stage of Operation, after it ſhall have been taken from the Steeping Vat, until the Expiration of Twelve Days, ſhall be, and the ſame is hereby repealed; ſave and except in all Caſes in which any Fine, Penalty, or Forfeiture ſhall have been incurred at any Time before or on the ſaid Firſt Day of *Auguſt* One thouſand eight hundred and ſix.

42 G. 3. c. 28.

After Aug. 1, 1806, ſo much of recited Act as prohibits the wetting of Corn in a State of Operation after being taken from the Steeping Vat until the Expiration of 12 Days, repealed.

II. And

Maltſters who have ſince April 5, 1806, wetted Corn Nine Days after taken from the Steeping Vat, indemnified againſt Penalties.

II. And whereas many Maltſters have wetted or ſprinkled Corn or Grain making into Malt, after the Expiration of Nine Days from its being taken out of the ſteeping Vat, whereby they have incurred divers Penalties; and it is expedient that ſuch Maltſters ſhould be indemnified therefrom; be it therefore enacted, That all ſuch Maltſters who have wetted or ſprinkled Corn as aforeſaid, ſince the Fifth Day of *April* One thouſand eight hundred and ſix, ſhall be, and they are hereby indemnified againſt all Actions or Proſecutions whatſoever, for or on account of the ſame, as fully and effectually to all Intents and Purpoſes as if the ſame had been authorized by Law.

Penalty for wetting Corn after being taken from the Ciſtern, &c. till the Expiration of 216 Hours, 200l.

III. And be it further enacted, That from and after the Firſt Day of *Auguſt* One thouſand eight hundred and ſix, no Maltſter or Maker of Malt ſhall wet, water, or ſprinkle, or cauſe or ſuffer to be wetted, watered, or ſprinkled, any Corn or Grain making into Malt, in any State or Stage of Operation after the ſame ſhall have been emptied, thrown, or taken from or out of the Ciſtern, Uting Vat, or other Veſſel or Utenſil uſed for ſteeping ſuch Corn or Grain, for and until the full End and Expiration of Two hundred and ſixteen Hours, on Pain of forfeiting for every ſuch Offence the Sum of Two hundred Pounds.

Penalty on Workmen wetting Corn contrary hereto, 50l.

IV. And be it further enacted, That if any Workman, Servant, or Labourer, employed by or in the Service of any Maltſter or Maker of Malt, ſhall wet, water, or ſprinkle any Corn or Grain making into Malt, in any State or Stage of Operation whatever, after the ſame ſhall have been emptied, thrown, or taken from or out of the Ciſtern, Uting Vat, or other Veſſel or Utenſil uſed for ſteeping ſuch Corn or Grain, until the full End and Expiration of Two hundred and ſixteen Hours after the ſame ſhall have been emptied, thrown, or taken from or out of any ſuch Ciſtern, Uting Vat, or other Veſſel or Utenſil uſed for ſteeping ſuch Corn or Grain as aforeſaid, and before ſuch Corn or Grain ſhall be put or laid on the Kiln, every ſuch Workman, Servant, or Labourer as aforeſaid, ſo offending, ſhall and may be apprehended by any Officer or Officers of Exciſe, and taken before any One or more of His Majeſty's Juſtices of the Peace for the County, Riding, Diviſion, City, or Liberty reſpectively, wherein ſuch Workman, Servant, or Labourer ſhall be found, and it ſhall and may be lawful to and for any ſuch Juſtice or Juſtices of the Peace reſpectively, on the Parties Confeſſion of any ſuch Offence, or on Proof thereof, by the Oath of One or more credible Witneſs or Witneſſes, to convict in the Penalty of Fifty Pounds, every Workman, Servant, or Labourer ſo proved to have been guilty of any ſuch Offence; and every ſuch Workman, Servant, or Labourer convicted as aforeſaid, ſhall immediately on ſuch Conviction pay down into the Hands of ſuch Officer the ſaid Penalty in which he or ſhe ſhall be ſo convicted, to be applied in Manner hereinafter directed; and if any ſuch Workman, Servant, or Labourer ſo convicted ſhall not forthwith pay down the ſaid Penalty, the ſaid Juſtice or Juſtices ſhall, and he or they are hereby authorized and required by Warrant under his or their Hand and Seal, or Hands and Seals, to commit the Party ſo convicted as aforeſaid, to the Houſe of Correction for the ſaid County, Riding, Diviſion, City, or Liberty reſpectively, there to remain to be kept to hard Labour for any time not exceeding Twelve Months, to be reckoned from the Day of ſuch Conviction; and the Perſon ſo convicted ſhall not be diſcharged until he or ſhe ſhall have paid the ſaid Penalty, or until the Expiration of the Time for which ſuch Commitment was made.

V. And

V. And whereas Doubts have arisen whether an Appeal lies in certain Cases relating to or concerning the making of Malt, or the Duties on Malt, or any Penalty or Forfeiture relating to the same, from any Judgment, Order, or Determination, or any Conviction of Justices of the Peace to the Justices assembled at the Quarter Sessions of the Peace; for obviating which Doubts, be it further declared and enacted, That it shall be lawful for any Person or Persons who shall find himself, herself, or themselves aggrieved by any Judgement, Order, Determination, or Conviction of any Justice or Justices of the Peace, in any Case relating to or concerning the making of Malt, or any of the Duties on Malt, or any Penalty or Forfeiture relating to the same, to appeal from such Judgement or Order to the Justices assembled at the next General Quarter Sessions of the Peace to be holden for the County, Riding, Shire, Stewartry, City, or Place in which such Judgement shall have been given, or Order, Determination, or Conviction made, which said Justices of the Peace, or the major Part of them, are hereby empowered to hear and finally determine of and concerning the Truth of the Facts and Merits of the Case in Question between the Parties, to such Judgement, Order, Determination, or Conviction respectively; and if at such Quarter Sessions any Defect or Defects of Form shall be found in such Proceedings before the Justice or Justices who gave such Original Judgement, Order, Determination, or Conviction, hat then and in every such Case such Defect or Defects of Form shall be rectified and amended by the Order or Orders of such Justices so assembled at such Quarter Sessions; any Thing herein or in any other Act or Acts contained to the contrary in anywise notwithstanding; and no Writ of *Certiorari* shall be allowed or brought to set aside any Determination or Order of the said Justices of the Peace so assembled at the Quarter Sessions: Provided always that upon every such Appeal the said Justices so assembled at such Quarter Sessions shall and do proceed to re-hear, re-examine, and re-consider the Truth of the Facts, and the Merits of the Case in Question between the Parties to such original Judgement, Order, Determination or Conviction, and to re-examine thereto upon Oath the same Witnesses, or any of them, and no other, who shall have been before examined upon Oath as Witnesses before the Justices of the Peace at the original Hearing on which the Judgement, Order, Determination, or Conviction so appealed from was or were given.

Persons aggrieved in Cases relating to the making of Malt, may appeal to the Quarter Sessions.

VI. And whereas an Act passed in the Twelfth Year of the Reign of Her late Majesty, Queen *Anne*, intituled, *An Act for granting to Her Majesty Duties upon Malt, Mum, and Cyder, and Perry, for the Service of the Year One thousand seven hundred and thirteen; and for making forth Duplicates of Lottery Tickets lost, burnt, or destroyed; and for enlarging the Time for adjusting Claims in several Lottery Acts; and to punish the counterfeiting or forging of Lottery Orders, and for explaining a late Act in relation to Stamp Duties on customary Estates which pass by Deed and Copy:* And whereas another Act passed in the present Session of Parliament, intituled, *An Act for continuing and granting to His Majesty certain Duties upon Malt in* Great Britain, *for the Service of the Year One thousand eight hundred and six:* And whereas some of the Penalties mentioned in the said Acts have been found insufficient; it is therefore expedient that they should be increased; be it therefore enacted, That, from and after the First Day of *August* One thousand eight hundred and six, every Maltster

12 Anne, [illegible]

46 G. 3. c. 21

Maltsters shall monthly make a true Entry or at the next

Office of Exciſe of the Malt made by them, on Penalty of 100l. inſtead of 10l. by recited Act.

or maker of Malt ſhall monthly and every Month make a true Entry at the next Office of Exciſe, of all the Malt by him, her, or them made in ſuch Month reſpectively, on Pain of forfeiting for every Neglect to make any ſuch Entry as laſt aforeſaid, the Sum of One hundred Pounds, in lieu and inſtead of the Sum of Ten Pounds mentioned in the ſaid recited Act of Queen *Anne*.

Penalty for concealing Malt from the View of Officers, 200l. inſtead of 10s.

VII. And be it further enacted, That from and after the Firſt Day of *Auguſt* One thouſand eight hundred and ſix, if any Maltſter or Maker of Malt ſhall fraudulently hide, conceal, or convey away any Malt or any Corn or Grain making into Malt, from the Sight or View of the Gauger or Gaugers, or Officer or Officers of Exciſe taking an Account of the ſame, or under whoſe Survey ſuch Maltſter or Maker of Malt ſhall then be, the Perſon or Perſons offending therein ſhall for every ſuch Offence forfeit the Sum of Two hundred Pounds, in lieu and inſtead of Ten Shillings impoſed in the ſaid recited Act of Queen *Anne*.

Penalty for erecting or uſing Ciſtern, &c. without Entry, 200l. inſtead of 50l.

VIII. And be it further enacted, That from and after the Firſt Day of *Auguſt* One thouſand eight hundred and ſix, no Maltſter or other Perſon making Malt for Sale, ſhall erect or ſet up, alter or enlarge, or make uſe of any Ciſtern, Uting Vat, Utenſil, or other Veſſel, for the wetting or ſteeping any Barley or other Corn or Grain, for the making of Malt, or any Kiln, Floor, Room, or other Place, for the making or keeping of Malt, or keeping of Corn or Grain into Malt, without firſt making a true and particular Entry thereof, in Writing, at the next Office of Exciſe, or ſhall keep or make uſe of any private Ciſtern, Uting Vat, Utenſil, or other Veſſel, for the wetting his or her Barley or other Corn or Grain, to make Malt other than ſuch as are openly known and made uſe of in his or her common Malting Houſe, on Pain of forfeiting for every ſuch Ciſtern, Uting Vat, Utenſil, or other Veſſel, Kiln, Floor, Room, or other Place, ſo erected or ſet up, altered or enlarged, kept private or concealed, or made uſe of without ſuch Notice as aforeſaid, the Sum of Two hundred Pounds in lieu and inſtead of the Sum of Fifty Pounds mentioned in the ſaid recited Act of Queen *Anne*.

Penalty for forcing together in the Ciſtern, &c. Corn making into Malt, 100l. inſtead of 5s. per Buſhel; and a like Penalty for Malt found ſo cloſe and compact that it could not be unleſs it had been forced together.

IX. And be it further enacted, That from and after the Firſt Day of *Auguſt* One thouſand eight hundred and ſix, if any Maltſter or Maker of Malt ſhould tread, ram, or otherwiſe force together in the Ciſtern, Uting Vat, or Couch, any Corn or Grain ſteeping or ſteeped in order to the making thereof into Malt, every ſuch Maltſter or Maker of Malt ſhall forfeit and loſe the Sum of One hundred Pounds inſtead of the Sum of Five Shillings for every Buſhel of Corn or Grain ſo ſteeped and trodden, mentioned in the ſaid recited Act of this preſent Seſſion of Parliament; and if any Corn or Grain in any Ciſtern, Uting Vat, or Couch, ſteeping or ſteeped, in order to the making thereof into Malt, by any Maltſter or Maker of Malt, is or ſhall be found ſo hard, cloſe, and compact as it could not be unleſs the ſame had by ſome Means or other been forced together to prevent the riſing and ſwelling thereof, every Maltſter or Maker of Malt, where the ſame ſhall be ſo found, ſhall in every ſuch Caſe forfeit and loſe the Sum of One hundred Pounds, inſtead of the ſaid Sum of Five Shillings *per* Buſhel in the recited Act of this preſent Seſſion of Parliament; and if on any Surveyor or other Officer of Exciſe in *Great Britain*, or any Perſon or Perſons employed by them for that Purpoſe, in the Preſence of

Increaſe of Quantity to be concluſive Evidence of Fraud.

of ſuch Maltſter or Maker of Malt, or his, her, or their Servant (if ſuch Maltſter or Maker of Malt, or Servant ſhall think fit to be preſent at ſuch Operation) throwing or removing all the Corn or Grain from or out of any Couch which ſuch Superviſor or Officer ſhall ſuſpect to have been trodden, rammed, or otherwiſe forced together, and on ſuch Superviſor or Officer or other Perſon or Perſons throwing and laying the ſame level in ſuch Malt-houſe, any Increaſe ſhall be found in the Gauge or Quantity of ſuch Corn or Grain 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, then and in every ſuch Caſe Proof being made of ſuch Increaſe as aforeſaid, the ſame ſhall be deemed concluſive Evidence that ſuch Maltſter or Maker of Malt, did tread, ram, or otherwiſe force together, the ſaid Corn or Grain in the Couch, or that the ſame was ſo hard, cloſe, and compact as it could not be unleſs the ſame had by ſome means or other been forced together to prevent the riſing and ſwelling thereof; and ſhall ſubject the Maltſter or Maker of Malt to the ſaid Penalty of One hundred Pounds.

Fraudulently conveying away any Steeping of Corn making into Malt, &c. Penalty 200l. inſtead of 100l.

X. And be it further enacted, That, from and after the Firſt Day of *Auguſt* One thouſand eight hundred and ſix, if any Maltſter or Maker of Malt ſhall fraudulently convey away, or cauſe or procure, or permit or ſuffer to be conveyed away, from the Ciſtern, Uting Vat, or other wetting Place, or Utenſil, any Steeping or Part of any Steeping of Corn or Grain making into Malt, and ſhall mix ſuch Corn or Grain ſo conveyed away with and amongſt any other Corn or Grain, or if any Maltſter or Maker of Malt ſhall fraudulently convey or cauſe or procure, or permit or ſuffer to be conveyed away from the Ciſtern, Uting Vat, or other wetting Place or Utenſil, 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 in the Couch by the Officer, then and in each of the ſaid Caſes every ſuch Maltſter or Maker of Malt, ſo offending, ſhall for every ſuch Offence forfeit and loſe the Sum of Two hundred Pounds, in lieu and inſtead of the Sum of One hundred Pounds in the ſaid recited Act of this preſent Seſſion of Parliament mentioned.

Convictions before Juſtices to be in the following Form.

XI. And be it further enacted, That every Conviction by or before any Juſtice of the Peace, for any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures, by this Act impoſed, may be made in the Form following, to wit,

Form of Conviction.

'BE it remembered, That on the Day of , in the Year of our Lord *A. B.* was, on the Complaint of *C. D.* he the ſaid *C. D.* then and there being an Officer of Exciſe, convicted before us, Two of the Juſtices of the Peace for the County of [*or* for the Riding or Diviſion of the County of , *or* for the City, Liberty, Diſtrict, or Town of , *as the Caſe ſhall happen to be*] in purſuance of an Act made in the Forty-ſixth Year of the Reign of King *George* the Third, [*or as the Caſe may be*]. Given under our Hands and Seals the Day and Year above written.'

Penalties and Forfeitures, how to be recovered and applied.

XII. And be it further enacted, That all Fines, Penalties, and Forfeitures impoſed by this Act, ſhall be ſued for, recovered, levied, or mitigated by ſuch Ways, Means, or Methods, as any Fine, Penalty, or Forfeiture

feiture may be ſued for, recovered, levied, or mitigated, by any Law or Laws of Exciſe, or by Action of Debt, Bill, Plaint, or Information, in any of His Majeſty's Courts of Record at *Weſtminſter*, or in the Court of Exchequer in *Scotland* reſpectively; and that One Moiety of every ſuch Fine, Penalty, or Forfeiture, ſhall be to His Majeſty, His Heirs and Succeſſors, and the other Moiety to him or them who ſhall inform, diſcover, or ſue for the ſame.

Powers of 12 Car. 2. c. 24. and other Acts relating to the Exciſe, extended to this Act.

XIII. And be it further enacted, That all the Powers, Directions, Rules, Penalties, Forfeitures, Clauſes, Matters, and Things which in and by an Act made in the Twelfth Year of the Reign of His late Majeſty, King *Charles* the Second, intituled, *An Act for taking away the Court of Wards and Liveries, and Tenures in capite, and by Knights Service and Purveyance, and for ſettling a Revenue upon His Majeſty in lieu thereof*, or by any other Law now in force relating to His Majeſty's Revenue of Exciſe are provided and eſtabliſhed for managing, raiſing, levying, collecting, mitigating or recovering, adjudging or aſcertaining the Duties thereby granted, or any of them (other than in ſuch Caſes for which other Penalties are made and preſcribed by this Act), ſhall be practiſed, uſed, and put in Execution, in and for the Purpoſes of this Act, as fully and effectually, to all Intents and Purpoſes, as if all and every the ſaid Powers, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things, were particularly repeated and re-enacted in this preſent Act.

Commencement and Continuance of Act.

XIV. And be it further enacted, That this Act ſhall commence and take Effect as to all ſuch Matters and Things therein contained, in reſpect whereof no ſpecial Commencement is hereby directed or provided from and immediately after the Firſt Day of *Auguſt* One thouſand eight hundred and ſix, and ſhall remain and continue in force until the Twenty-fifth Day of *March* One thouſand eight hundred and ſeven.

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