

ANNO QUADRAGESIMO SEXTO

GEORGII III. REGIS.

CAP. LVII.

An Act to amend an Act made in the last Session of Parliament for the Collection of the Malt Duties in *Ireland*, and regulating the Trade of a Maltster.

[9th *June* 1806.]

WHEREAS an Act was made in the last Session of Parliament, intituled, *An Act for the Collection of the Malt Duties in* Ireland, *and regulating the Trade of a Maltster:* And whereas it is expedient to amend the said Act; be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That, from and after the Twenty-fifth Day of *June* One thousand eight hundred and six, and until the Twenty-ninth Day of *September* One thousand eight hundred and six, in lieu and instead of any Charge on any Maltster or Maker of Malt in *Ireland*, for any Calendar Month, commencing at any Time after the said Twenty-fifth Day of *June*, while the Malthouse of such Maltster or Maker of Malt shall be working, or shall continue working, or shall be presumed to continue working, or shall be chargeable as continuing to work, such Maltster or Maker of Malt shall be charged with, and pay Duty for Eight 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, whether the Malthouse or Malthouses of such Maltster or Maker of Malt shall be situate in the City of *Dublin*, or out of the same, or in any other City, Town, or Place in *Ireland*; any Thing in the said recited Act to the contrary notwithstanding.

45 G. 3. c. 53.

From 25 June to 29 Sept. 1806, Maltsters shall be charged with 8 Barrels per Month for every 100 Square Feet of Working Floors in all Malthouses wherever situate.

Yearly Charge on Maltſters after 29 Sept. 1826, 64 Barrels per 100 Feet of Working Floors, &c.

II. And be it further enacted, That, from and after the ſaid Twenty-ninth Day of *September* One thouſand eight hundred and ſix, in lieu and inſtead of the yearly and monthly Charges on Maltſters and Makers of Malt in *Ireland*, under the ſaid recited Act, every ſuch Maltſter and Maker of Malt ſhall be charged according to the Proportions herein-after mentioned and expreſſed; that is to ſay, every Maltſter or Maker of Malt in *Ireland* 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 Sixty-four 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, 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.

Monthly Charge 8 Barrels, &c.

III. And be it further enacted, That the Charge of ſuch yearly Duty of Sixty-four Barrels 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, for every One hundred Feet Square 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 under the Regulations in the ſaid recited Act mentioned, from any Corn or Grain actually wetted by ſuch Maltſter or Maker of Malt within every ſuch Period of One Calendar Month.

Yearly Charge to make good Deficiency in Quantity actually charged.

IV. 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, for which ſuch Maltſter or Maker of Malt is hereby made chargeable with Duty within any Year, 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 for which ſuch Maltſter or Maker of Malt is ſo made chargeable with Duty, and ſuch Return ſhall be a Charge on ſuch Maltſter or Maker of Malt, and ſhall be payable by ſuch Maltſter or Maker of Malt, in Manner directed by the ſaid recited Act.

Charges ſhall be made under Regulations of recited Act.

V. And be it further enacted, That every ſuch Charge by this Act directed to be made on any Maltſter or Maker of Malt, and the Duty in reſpect thereof, ſhall be made and returned by the Officer, and the ſaid Duty ſhall be paid by the Maltſter or Maker of Malt, in ſuch Manner, and under and ſubject to ſuch Rules, Regulations, Penalties, and Forfeitures,

feitures, as are contained in the ſaid recited Act, except as ſuch Rules or Regulations are expreſsly altered by this Act; and that all ſuch Rules, Regulations, Penalties, and Forfeitures, (except as aforeſaid), ſhall be applied in the charging, levying, collecting, and recovering all ſuch Duties, as fully and effectually to all Intents and Purpoſes as if the ſaid Rules, Regulations, Penalties, and Forfeitures, were repeated and re-enacted in this Act.

VI. And be it further enacted, That this Act may be amended, altered, or repealed by any Act or Acts to be made in the preſent Seſſion of Parliament. Act may be amended.

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