ANNO QUADRAGESIMO OCTAVO

GEORGII III. REGIS.

CAP. LXXIV.

An Act for the better Collection of the Duties on Malt made in *Great Britain*. [18th *June* 1808.]

WHEREAS the Regulations by Law eſtabliſhed for ſecuring the Duties payable on Malt made in *Great Britain* have been found inſufficient to anſwer the good Purpoſes thereby intended, and it is therefore become neceſſary to make further Regulations for the better Collection of the ſaid Duties; 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 all and every Maltſter and Maltſters or Maker or Makers of Malt in *Great Britain*, ſhall within Ten Days after the Fifth Day of *July* in each Year, give or deliver to the proper Officer of Exciſe under whoſe Survey ſuch Maltſter or Maltſters, or Maker or Makers of Malt ſhall then be, a true and particular Account in Writing of all Barley not at the Time of ſuch Delivery made into Malt, or in actual Operation for being made into Malt, which any ſuch Maltſter or Maltſters or Maker or Makers of Malt ſhall have in his, her, or their Cuſtody or Poſſeſſion, or which ſhall then be in the Cuſtody or Poſſeſſion of any Perſon or Perſons in Truſt for ſuch Maltſter or Maltſters, or Maker or Makers of Malt, or for his, her, or their Uſe; and all and every ſuch Maltſter and Maltſters, or Maker or Makers of Malt, ſhall in every ſuch Account ſet forth and deſcribe every particular Warehouſe, Storehouſe, Loft, Room, Granary, or other Place in which any ſuch Barley ſhall be lodged, ſtored, or depoſited, and the Number of Buſhels of ſuch Barley contained in each ſuch Warehouſe, Storehouſe, Loft, Room, Granary, or other Place; and ſhall, if required by ſuch Officer ſo to do, ſhew to ſuch Officer every ſuch Warehouſe, Storehouſe, Loft, Room, Granary, or other Place, and all

Maltſters to deliver annually an Account of Stock of Barley,

on Penalty of 100l.

all such Barley as aforesaid therein; and if any Maltster or Maltsters, or Maker or Makers of Malt, shall neglect or refuse to give or deliver such Account as aforesaid, or shall give or deliver to any such Officer a false or untrue Account as or for such true and particular Account as aforesaid, or shall neglect or refuse so to shew to any such Officer as aforesaid any such Warehouse, Storehouse, Loft, Room, Granary, or other Place, or any such Barley as aforesaid therein, the Maltster or Maltsters, or Maker or Makers of Malt, so offending, shall for each and every such Offence forfeit and lose the Sum of One hundred Pounds.

Maltster to deliver a like Account before he begins to work, on Penalty of 50l.

II. And be it further enacted, That whenever any Maltster or Maker of Malt shall have finished or dried off all the Malt which shall be or shall have been in Operation in any particular Malthouse of such Maltster or Maker of Malt, such Maltster or Maker of Malt shall by the Space of Twenty-four Hours at the least before he, she, or they shall begin to wet or steep any Corn or Grain for the Purpose of making the same into Malt, give or deliver to the proper Officer of Excise, under whose Survey such Maltster or Maker of Malt shall then be, a true and particular Account in Writing of all the Barley which such Maltster or Maker of Malt shall at the Time of such Delivery have in his, her, or their Custody or Possession, or which shall then be in the Custody or Possession of any Person or Persons whatsoever, in Trust for such Maltster or Maker of Malt, or for his, her, or their Use; and every such Maltster or Maker of Malt shall in every such Account set forth and describe every particular Warehouse, Storehouse, Loft, Room, Granary, or other Place in which any such Barley shall be lodged, stored, or deposited, and the Number of Bushels of such Barley contained in each such Warehouse, Storehouse, Loft, Room, Granary, or other Place; and if any Maltster or Maker of Malt shall neglect or refuse to give or deliver such Account, or shall give or deliver to such Officer as and for such true and particular Account as last aforesaid a false or untrue Account, every Maltster or Maker of Malt so offending shall for each and every such Offence forfeit and lose the Sum of Fifty Pounds: Provided always nevertheless, that nothing in this Act contained shall extend or be construed to extend to any Barley while the same shall remain in the Straw unthreshed, provided that the Maltster or Maker of Malt, who shall be possessed thereof, shall enter in such Book as is herein-after mentioned the Grain arising from the threshing, and which shall be carried or removed from or out of the Barn or Place in which the same shall be threshed or separated from the Straw (except to the House, Place, or Premises of some Person to whom the same shall be sold or disposed of) as Barley brought in or received by such Maltster or Maker of Malt.

Account of Grain to be entered when threshed and removed to the entered Store.

Barley declared as in Stock to be entered in a Book to be kept by Maltsters, on Penalty of 50l.

III. And be it further enacted, That all and every Maltster or Maker of Malt shall keep a Book, to be delivered to him, her, or them, by the proper Officer of Excise, which Book shall be prepared with proper and distinct Columns for entering Accounts of all the Barley taken or received by or into the Custody or Possession of such Maltster or Maker of Malt; and all and every such Maltster or Maker of Malt shall enter or cause to be entered in such Book the total or aggregate Quantity of Barley contained in the particular Accounts directed or required by this Act to be given or delivered to the proper Officer of Excise, on the Day on which any such Account shall be respectively so given or delivered to such Officer, on Pain of

of forfeiting for every Neglect or Refuſal to enter any ſuch Account of any ſuch Barley as aforeſaid, the Sum of Fifty Pounds.

IV. And be it further enacted, That all and every Maltſter or Maker of Malt ſhall on the ſame Day on which he, ſhe, or they ſhall take or receive any Barley into his, her, or their Cuſtody or Poſſeſſion, write and enter, or cauſe to be written and entered, in ſuch Book as aforeſaid, and in the proper Columns prepared for ſuch Purpoſes reſpectively, a true and particular Account of the Number of Buſhels of Barley which he, ſhe, or they ſhall take or receive into his, her, or their Cuſtody or Poſſeſſion, or which ſhall be taken or received into the Cuſtody or Poſſeſſion of any other Perſon or Perſons in Truſt or for the Uſe of ſuch Maltſter or Maker of Malt, and ſhall alſo write and enter, or cauſe to be written and entered as aforeſaid, the Chriſtian and Surnames, and Place of Abode of the Perſon or Perſons of whom ſuch Barley was purchaſed, or from whom ſuch Barley was received, and ſhall alſo write and enter, or cauſe to be written and entered as aforeſaid, an Account of the Quantity of Barley in Buſhels which ſhall at any Time be wetted or put into Steep for the Purpoſe of making the ſame into Malt, and ſhall alſo write and enter, or cauſe to be written and entered as aforeſaid, againſt and oppoſite to every ſuch Quantity ſo wetted or put into Steep, the particular Day and Hour of the Day on and at which ſuch Barley was ſo wetted or put into Steep; and all and every Maltſter or Maker of Malt who may have Occaſion or be deſirous to ſell, remove, or otherwiſe diſpoſe of any Barley, or Skreenings of Barley, not to be by himſelf, herſelf, or themſelves made into Malt, ſhall, and he, ſhe, or they is and are hereby directed and required to write, and on the ſame Day in which the ſame ſhall be ſold, conſumed, ſent out, delivered or otherwiſe diſpoſed of, enter, or cauſe to be written and entered as aforeſaid, a true and particular Account of the Number of Buſhels of all Barley, or Skreenings of Barley, ſold, conſumed, ſent out, delivered, or otherwiſe diſpoſed of by him, her, or them, in any Quantity exceeding One Buſhel, and the Name and Place of Reſidence of the Perſon or Perſons to whom any ſuch Barley, or Skreenings of Barley, was ſold, ſent, or delivered, and ſhall every Day write and enter, or cauſe to be written and entered, as aforeſaid, an Account of the groſs Quantity of Barley which ſhall be ſo ſold, ſent out, delivered, or diſpoſed of in the preceding Day, in Quantities not exceeding One Buſhel, not for the Purpoſe of being by himſelf, herſelf, or themſelves, made into Malt; and if any Maltſter or Maker of Malt ſhall neglect or refuſe to make, or cauſe to be made, any ſuch Entry or Entries as aforeſaid, all and every ſuch Maltſter and Maker of Malt ſo offending ſhall for each and every ſuch Offence forfeit and loſe the Sum of One hundred Pounds: Provided always nevertheleſs, that no Maltſter or Maker of Malt ſhall be ſubject or liable to the ſaid laſt-mentioned Penalty for or by Reaſon of his, her, or their not writing or entering the Chriſtian or Surname, or Place of Abode of the Perſon or Perſons from whom any Barley was purchaſed in the Straw unthreſhed, or from whom any ſuch Barley in the Straw unthreſhed was received.

All Barley received to be entered in a Book.

Penalty for Neglect 100l.

V. And be it further enacted, That all and every ſuch Book or Books ſhall at all Times be produced to and left open to the free Inſpection of the proper Officer or Officers of Exciſe, who ſhall be permitted to examine and caſt up, and make Copies or Extracts from the Entries contained therein, and

Books to be open to Inſpection of Officers.

and to insert the Time of such Inspection or Examination, and sign his or their Name or Names thereto.

Barley or Malt lodged in different Premises may be kept by the Officers as distinct Stocks.

VI. And be it further enacted, That if any Maltster or Maker of Malt shall lodge, store, or deposit any Barley or Malt in different Warehouses, Storehouses, Lofts, Rooms, Granaries, or other Places, and which shall not be under the same Roof, or shall be separated from each other by the Intervention of any Land, Premises, Buildings, or otherwise howsoever, the Stocks of such Barley or Malt shall or may, if the Supervisor under whose Survey such Stock or Stocks shall be shall deem it expedient, be deemed and taken to be separated and distinct Stocks; and the same shall and may be surveyed and kept Account of by the Officer or Officers of Excise accordingly, in the same Manner as if the same belonged to different Persons.

Barley to be laid regularly and even, to enable the Officer to gauge the same.

Excess upon casting up and balancing Stock to be considered as not entered.

VII. And be it further enacted, That all and every Maltster or Maker of Malt shall, when and so often as he, she, or they shall be thereunto required by any Officer or Officers of Excise, cast or place, or cause to be cast or placed, all the Barley in his, her, or their Custody or Possession, not in an actual State of Operation for being made into Malt, in or into such regular Form as may enable the Officer or Officers of Excise conveniently to gauge and ascertain the true Quantity thereof; and if the Quantity of Barley not in actual Operation for making into Malt shall be found to exceed the Quantity which any such Maltster or Maker of Malt ought to have in his, her, or their Custody or Possession, according to the true Balance or Result drawn from casting up and adjusting such Book as aforesaid, and the Entries therein in the Proportion of One Bushel in every Twenty Bushels of Barley, then and in every such Case every such Maltster or Maker of Malt shall be deemed and adjudged to have received Barley into his Custody or Possession, and to have neglected or refused to make, or cause to be made, such Entry in the said Book, as is by this Act in that Behalf directed and required; and if any Maltster or Maker of Malt, having been thereunto required as aforesaid, shall neglect or refuse to cast or place, or cause to be cast or placed, all or any such Barley as aforesaid in his, her, or their Custody or Possession, in or into such regular Form as aforesaid, the Maltster or Maker of Malt so offending shall for each and every such Offence forfeit and lose the Sum of One hundred Pounds.

Deficiency upon balancing Stock, to be charged with Duty.

VIII. And be it further enacted, That if any Officer or Officers of Excise, upon gauging and taking such Account as aforesaid of the Quantity of Barley not in actual Operation for making into Malt, in the Custody or Possession of any Maltster or Maker of Malt, shall find the Quantity short of, or less than the Quantity which any such Maltster or Maker of Malt ought to have in his, her, or their Custody or Possession, according to the true Balance or Result drawn from casting up and adjusting such Book as aforesaid, and the Entries therein, in Proportion of One Bushel in every Twenty Bushels of Barley of the Quantity of Barley received, then and in every such Case the Maltster or Maker of Malt shall be deemed and adjudged to have wetted and steeped Barley for the Purpose of making the same into Malt, and neglected or refused to make, or to cause to be made, such Entry in such Books, as is by this Act in that Behalf required; and every such Maltster or Maker of Malt shall, in every such Case, over and above the Penalty by this Act imposed for

the Neglect or Refuſal to make, or cauſe to be made, ſuch Entry as aforeſaid, be charged with and be liable to pay the Duty chargeable for every Buſhel of Barley ſo found deficient as aforeſaid; and ſuch Duty ſhall and may be ſued for, levied, and recovered by ſuch and the like Ways, Means, and Methods, and under ſuch and the like Penalties as the Duty on Malt is or may be ſued for, levied, and recovered by any Law or Laws in force relating to the Duties of Exciſe.

Book to be filled up before caſt up by Officer.

IX. And be it further enacted, That every Maltſter or Maker of Malt ſhall, before the Officers taking any ſuch Account of Barley as aforeſaid, be required by the proper Officer of Exciſe, and be permitted to make due Entries in ſuch Book as aforeſaid, of all Barley, or Skreenings of Barley, which he, ſhe, or they may have received into his, her, or their Cuſtody or Poſſeſſion, or have wetted or put into Steep, or have otherwiſe diſpoſed of in the Courſe of the Day in which ſuch Account is propoſed or intended to be taken, or of the Day preceding; and if any Diſpute ſhall ariſe between any ſuch Maltſter or Maker of Malt and the proper Officer or Officers of Exciſe, reſpecting the true Quantity of Barley ſo taken Account of as aforeſaid, ſuch Maltſter or Maker of Malt ſhall have the Option of and be allowed immediately and with all due Diligence and Diſpatch, to meaſure the ſame in the Preſence of ſuch Officer or Officers of Exciſe by a juſt and correct *Wincheſter* Buſhel Meaſure of the Dimenſions preſcribed by Law, to be provided by ſuch Maltſter or Maker of Malt; and the Quantity aſcertained by ſuch Admeaſurement ſhall be taken to be the true Quantity of Barley in the Cuſtody or Poſſeſſion of ſuch Maltſter or Maker of Malt, any Thing in this or any other Act or Acts of Parliament to the contrary in anywiſe notwithſtanding.

Maltſter may require Stock of Barley to be meaſured if he diſputes the Accuracy of Officer's Gauge.

To be entered according to Wincheſter Buſhel, or otherwiſe the Meaſure to be deſcribed.

X. And be it further enacted, That if any Maltſter or Maker of Malt ſhall purchaſe or receive, or ſhall ſend out Barley by any Meaſure other than the *Wincheſter* Buſhel, every ſuch Maltſter or Maker of Malt ſhall in every ſuch Caſe enter, or cauſe to be entered, the Quantity in ſuch Book as aforeſaid, either according to the juſt and true Number of *Wincheſter* Buſhels which ſuch Barley will fairly meaſure, or ſhall ſpecify in ſuch Book againſt each Quantity of Barley entered therein, the exact Meaſure in which he, ſhe, or they ſhall enter, or cauſe the ſame to be entered; that is to ſay, whether the Quantity is in Buſhels of Eight Gallons, Eight Gallons and a Quarter, Eight Gallons and a Half, Eight Gallons and Three-quarters, or Nine Gallons, or any and what other Meaſure; and in every ſuch Caſe the proper Officer of Exciſe, on caſting up, adjuſting, and balancing the Stock, ſhall reduce the whole Quantity to *Wincheſter* Buſhels, any Thing in this Act to the contrary in anywiſe notwithſtanding.

Juſtices may ſummon Evidence.

XI. And be it further enacted, That it ſhall and may be lawful for any Juſtice or Juſtices of the Peace before whom any Information ſhall be exhibited or laid againſt any Maltſter or Maker of Malt, for any Offence againſt the Laws of Exciſe reſpecting the Duties on Malt, to ſummon any Farmer, Maltſter, or Dealer in or Seller of Barley or Malt, or other Perſon, and to examine ſuch Perſon ſo ſummoned as aforeſaid, upon Oath, touching the Sale or Delivery, or the Purchaſe or Receipt of any Barley ſold, ſent out, delivered, or received by any ſuch Farmer, Maltſter, Dealer, or other Perſon as aforeſaid, ſave and except as to the Price or Value of any ſuch Barley or Malt; and if any Farmer, Maltſter, or Dealer in or

or Seller of Barley or Malt, or other Person, shall neglect or refuse to obey such Summons, or shall neglect or refuse to give Evidence when thereunto required, every such Maltster or Dealer in or Seller of Barley or Malt, or other Person, so offending, shall for each and every such Offence forfeit and lose the Sum of Fifty Pounds.

In cases of Prosecutions for Deficiency or Excess in the Quantity of Barley, Defendants may prove that it was not occasioned by Fraud.

XII. And be it further enacted, That in all cases of Prosecutions or Informations under this Act for the Recovery of any Duty, Fine, or Penalty, for or on Account of any Deficiency or Excess in the Quantity or Stock of Barley in the Custody or Possession of any Maltster or Maltsters or Maker or Makers of Malt; it shall and may be lawful to and for the Defendant or Defendants to produce any Witness or Witnesses competent to prove that the Deficiency was actually and *bonâ fide* caused or occasioned by Barley having been stolen or privately conveyed away without the Knowledge, Privity, or Consent of such Defendant or Defendants, or that such Deficiency or Excess respectively was caused or occasioned by accidental or unintentional Error or Mistake in entering and keeping the Account of Barley by this Act required, without any Design, Intention or View of Fraud or Evasion whatsoever; and in case the Justices of the Peace, or the Court and Jury before whom any such Information shall be heard and tried, shall be satisfied by the Evidence of One or more credible Witness or Witnesses, that such Deficiency or Excess respectively was actually and *bonâ fide* caused or occasioned by any or either of the Causes or Circumstances before mentioned, without any Design or Intention of Fraud or Evasion on the Part of the Defendant or Defendants, it shall be lawful for the Justices of the Peace or the Court and Jury before whom any such Information shall be heard and tried, to acquit the Defendant or Defendants, any Thing in this Act to the contrary in anywise notwithstanding.

Penalty for wetting Corn after being taken from the Ciftern, 200l.

XIII. And be it further enacted, That 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 Ciftern, Uting Fat, or other Vessel or Utensil used for steeping such Corn or Grain, for and until the full End and Expiration of Twelve Days or Two hundred and eighty-eight Hours, on Pain of forfeiting for every such Offence the Sum of Two hundred Pounds.

Penalty on Workmen wetting Corn contrary hereto.

XIV. And be it further enacted, That if any Workman, Servant, Labourer, or other Person, 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 Ciftern, Uting Fat, or other Vessel or Utensil used for steeping such Corn or Grain, until the full End and Expiration of Twelve Days or Two hundred and eighty-eight Hours after the same shall have been emptied, thrown, or taken from or out of any such Ciftern, Uting Fat, or other Vessel or Utensil used for steeping such Corn or Grain as aforesaid; every such Workman, Servant, Labourer, or other Person 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, Labourer,

Labourer, or other Person shall be found; and it shall and may be lawful to and for any such Justice or Justices of the Peace respectively, on the Party's 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 such Workman, Servant, Labourer, or other Person as aforesaid, so proved to have been guilty of any such Offence; and every such Workman, Servant, Labourer, or other Person 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 herein-after directed; and if any such Workman, Servant, Labourer, or other Person so convicted, shall not forthwith pay down the said Penalty, the said Justice or Justices shall, and he or they is and 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.

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

XV. And whereas Doubts have arisen whether any 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 Judgement, 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 declared and further 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, Order, Determination, or Conviction, 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 so assembled, 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 Judgment, 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 Judgment, Order, Determination, or Conviction, then and in every such Case such Defect or Defects of Form shall or may be rectified and amended by the Order or Orders of such Justices or the major Part of them 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 or the major Part of them so assembled at such 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 reconsider the Truth of the Facts and the Merits of the case in question between

the Parties to such original Judgment, 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 Justice or Justices of the Peace at the original hearing, on which the Judgment, Order, Determination, or Conviction so appealed from, was given or made.

Maltsters to make true Entries.

XVI. And whereas some of the Penalties imposed by an Act, passed in the Twelfth Year of the Reign of Her late Majesty Queen *Anne*, among other Things, for granting to Her Majesty Duties upon Malt, Mum, Cyder and Perry, for the Service of the Year One thousand seven hundred and thirteen; and another Act passed in this Session of Parliament, intituled, 48 G. 3. c. 2. *An Act for continuing to His Majesty certain Duties on Malt, Sugar, Tobacco and Snuff, in* Great Britain, *and on Pensions and Offices in* England; *and for repealing so much of certain Acts as relate to certain Duties of Sixpence and One Shilling respectively on Offices and Pensions; and for regranting the said Duties of Sixpence and One Shilling respectively, and the said other Duties for the Service of the Year One thousand eight hundred and eight*, have been found insufficient, and it is expedient that they should be increased; be it therefore enacted, That every Maltster 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 the Sum of One hundred Pounds in lieu and instead of the Sum of Ten Pounds mentioned in the said Act passed in the said Twelfth Year of the Reign of Her said late Majesty Queen *Anne*.

Penalty for concealing Malt.

XVII. And be it further enacted, That if any Maltster or Maker of Malt shall fraudulently hide, conceal, or convey 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 appointed to take 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 the Sum of Ten Shillings *per* Bushel imposed by the said Act passed in the Twelfth Year of the Reign of Her said late Majesty Queen *Anne*.

Penalty for erecting Cisterns, &c. without Notice.

XVIII. And be it further enacted, That no Maltster or Maker of Malt shall erect or set up, alter or enlarge, or make use of any Cistern, Uting Fat, Utensil or other Vessel for the wetting or steeping any Barley, or other Corn or Grain for the making of Malt, or of any Kiln, Floor, Room or other Place for the making or keeping of Malt, or keeping of Corn or Grain making into Malt, without first giving Notice thereof in Writing at the next Office of Excise, on Pain to forfeit for every such Cistern, Uting Fat, Utensil or other Vessel, Kiln, Floor, Room, or other Place so erected, set up, altered, enlarged, 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 Act, passed in the Twelfth Year of the Reign of Her said late Majesty Queen *Anne*.

Penalty for forcing together in the Cistern, &c. Corn making into Malt.

XIX. And be it further enacted, That if any Maltster or Maker of Malt shall tread, ram, or otherwise force together in the Cistern, Uting Fat, 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 ſteeping or ſteeped, that ſhall be ſo trodden, rammed, or otherwiſe forced together, mentioned in the ſaid Act of the preſent Seſſion of Parliament; and if any Corn or Grain in any Ciſtern, Uting Fat, 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; and if on any Surveyor or other Officer of Exciſe in *Great Britain*, or any Perſon or Perſons employed by any ſuch Surveyor or Officer for that Purpoſe, in the Preſence 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 the Corn or Grain from or out of any Couch which ſuch Surveyor or Officer ſhall ſuſpect to have been trodden, rammed, or otherwiſe forced together, and returning or throwing ſuch Corn or Grain back again into the Couch, and laying the ſame level in ſuch Couch, any Increaſe ſhall be found exceeding the Rate of One Buſhel in every Twenty Buſhels over and above the Quantity which the ſaid Corn or Grain appeared to be by the previous Gauge thereof taken in the Couch before the ſaid Corn or Grain was thrown out as aforeſaid, 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.

Penalty on fraudulently conveying away any Steeping of Corn making into Malt.

XX. And be it further enacted, That 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 Fat, 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 Couch or Couches, Floor or Floors of other Corn or Grain making into Malt, which are or ſhall be then depending and in Operation, and which has or have been gauged or charged with the Duty in the Couch; or 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 Fat, 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 into 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, inſtead and in lieu of the Sum of One hundred Pounds mentioned in the ſaid Act, paſſed in this Seſſion of Parliament.

Increaſed Penalties made perpetual.

XXI. And be it further enacted, That the ſaid ſeveral Penalties of One hundred Pounds, Two hundred Pounds, Two hundred Pounds, One hundred Pounds, and Two hundred Pounds, reſpectively by this Act impoſed in lieu and inſtead of the ſaid leſſer Penalties reſpectively, herein-before mentioned, ſhall be and the ſaid ſeveral Penalties of One hundred Pounds, Two hundred Pounds, Two hundred Pounds, One hundred Pounds, and Two hundred Pounds, reſpectively are hereby made perpetual; any Thing in the ſaid Act paſſed in the Twelfth Year of the Reign of Her ſaid late Majeſty Queen *Anne*, or in the ſaid Act of this Seſſion of Parliament, or in any other Act or Acts of Parliament, to the contrary in anywiſe notwithſtanding.

Form of Conviction.

XXII. And be it further enacted, That every Conviction by or before any Juſtices of the Peace for any Fine, Penalty or Forfeiture, Fines, Penalties or Forfeitures, by this or any other Act of Parliament relating to the Duties of Exciſe on Malt impoſed, may be made in the Form following; to wit,

"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 the Penalty of in purſuance of an Act made in the Year of the Reign of King *George* the Third, for [*as the Caſe may be*]. Given under our Hands and Seals the Day and Year firſt above written."

Preventing the Evaſion of Payment of Duty.

XXIII. And whereas the Duties on Malt have been greatly evaded, and the Revenue conſiderably diminiſhed, by indigent and obſcure Perſons who have become Makers of Malt, having ſold off their Effects and abſconded before the Duties charged on ſuch Perſons reſpectively for or in reſpect of the Malt by them made, have become payable; for Remedy whereof be it further enacted, That all and every Maltſter or Maltſters or Maker or Makers of Malt for Sale, ſhall within the Space of Fourteen Days next after he, ſhe, or they ſhall or ought to have made ſuch Entry as is required and directed in and by the ſaid Act of the Twelfth Year of the Reign of Her late Majeſty Queen *Anne*, pay and clear off all the Duties which ſhall have been charged upon, and which ſhall remain unpaid from and by ſuch Maltſter or Maltſters or Maker or Makers of Malt, for or in reſpect of any Malt by him, her, or them made, unleſs ſuch Maltſter or Maltſters or Maker or Makers of Malt ſhall have given Security, approved of by the Commiſſioners of Exciſe, or the Perſon or Perſons who ſhall be appointed or employed by them for that Purpoſe, by Bond in double the Value of the Duties, which ſuch Commiſſioners of Exciſe, or ſuch Perſon or Perſons as aforeſaid, ſhall judge likely to ariſe, be charged on and become due from ſuch Maltſter or Maltſters or Maker or Makers of Malt, within any Five Months, for the due Payment at the End of every Four Months from and after the Day on which ſuch Maltſter or Maltſters or Maker or Makers of Malt ſhall or ought to have made ſuch Entry as aforeſaid, of all ſuch Sum and Sums of Money as ſhall ariſe or be charged

on and become due from such Maltster or Maltsters or Maker or Makers of Malt; and if any Maltster or Maltsters or Maker or Makers of Malt, who shall not have given such Security as aforesaid, shall neglect or refuse to pay and clear off at the End or Expiration of such Fourteen Days all such Sum and Sums of Money as shall arise, be charged on, or become due as aforesaid, every such Maltster or Maltsters or Maker or Makers of Malt, shall for every such Offence forfeit Double the Sum of the Duty or Duties whereof the Payment shall be so neglected or refused; any Thing in this or any other Act or Acts of Parliament to the contrary in anywise notwithstanding.

Penalty on obstructing Officers.

XXIV. And be it further enacted, That if any Person or Persons shall assault, oppose, molest, obstruct, or hinder any Officer or Officers of Excise in the due Execution of this Act, or of any of the Powers or Authorities to him or them by this Act given or granted, the Person or Persons so offending shall for each and every such Offence forfeit and lose the Sum of One hundred Pounds.

Recovery of Fines and Penalties.

XXV. And be it further enacted, That all Fines, Penalties, and Forfeitures by this Act imposed, shall be sued for, recovered, levied, or mitigated, by such Ways, Means, or Methods, as any Fine, Penalty, or Forfeiture, 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, her, or them, who shall inform, discover, or sue for the same.

Extending Provisions of former Acts.

XXVI. And be it further enacted, That all and every 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 Act now in force relating to His Majesty's Revenue of Excise, 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 or Provisions 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, Directions, Rules, Penalties, Forfeitures, Clauses, Matters and Things, were particularly repeated and re-enacted in this present Act.

Commencement.

XXVII. And be it further enacted, That this Act shall commence and take effect from and immediately after the Fifth Day of *July* One thousand eight hundred and eight.

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