ANNO QUADRAGESIMO OCTAVO

GEORGII III. REGIS.

C A P. LXXIX.

An Act to amend the Two Acts for the collecting of the Malt Duties in *Ireland*, and regulating the Trade of a Maltſter. [23d *June* 1808.]

WHEREAS an Act was made in the Forty-fifth Year of His preſent Majeſty's Reign, intituled, *An Act for the Collection of the Malt Duties in* Ireland, *and regulating the Trade of a Maltſter*; 45 G.3. c.53. which ſaid recited Act was amended by an Act made in the Forty-ſixth Year of His Majeſty's Reign, intituled, *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*: 46 G.3. c.57. And whereas it is expedient to amend the ſaid recited Acts; 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 it ſhall and may be lawful for the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, or any Four of them, to reduce the

7 Q Quantity

Commissioners may make Abatements on Charges under 46 G. 3. as they might on those under 45 G. 3. § 30, 31, 32.

Quantity of Malt for which any Maltster or Maker of Malt is under the said recited Act of the Forty-sixth Year chargeable with Duty during the Continuance of his Licence in any Year, on such Occasions and in such Manner, and under such Regulations and Restrictions as the Commissioners of Excise or any Four of them are empowered to reduce any Charge under the said recited Act of the Forty-fifth Year, any yearly Charge or other Matter or Thing, in the said recited Act of the Forty-sixth Year to the contrary notwithstanding.

Repeal of 45 G. 3. c. 53. § 5. Dimensions of Malt Houses, Cisterns, Floors, and Couch Frames shall be regulated under this Act.

II. And be it further enacted, That so much of the said recited Act of the Forty-fifth Year as relates to the Dimensions of any Malt-house, Cistern, Growing Floor, Kiln Floor, or Couch Frame, or to the granting any Licence for more than One Cistern in any Malt-house, shall be and the same is hereby repealed: And that from and after the passing of this Act the said Proportions shall be ascertained and regulated under this Act in Manner following; and that no Licence shall be granted to any Maltster or Maker of Malt to make Malt in any Malt-house 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 contain any Number of Square Feet exceeding the Proportion of Three hundred and twenty-four Square Feet of such Kiln Floor or Floors for every Two thousand six hundred Square Feet of the growing, working, or drying Floor or Floors in such Malt-house; nor unless the Steep or Cistern in every such Malt-house 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 Malt-house; nor shall any Licence be granted to make Malt in any Malt-house unless there shall be a Square Couch Frame for the 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, 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 Malt-house contrary to the aforesaid Regulations, such Licence is hereby declared to be null and void, and every Person making Malt in such Malt-house shall forfeit the Sum of Ten Pounds, and be subject to all the Penalties and Forfeitures to which any Person making Malt without Licence is subject: Provided always, that in all Cases where the Floor of the Kiln of any

Malt-houſe 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 Commiſſioners of Inland Exciſe and Taxes 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 to grant a Licence to any Perſon to make Malt in any Malt-houſe which may have been erected previous to the paſſing of the ſaid Act of the Forty-fifth Year aforeſaid, 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 Proportions to the working or drying Floor or Floors therein.

Places adjoining to growing Floors ſhall be ſeparated therefrom by Walls, or ſhall be deemed Part of the Floor.

III. And be it further enacted, That every Floor, Room, or Place next adjoining to any Floor or Place in any Malt-houſe regiſtered or returned under the ſaid recited Act of the ſaid Forty-fifth Year, as a growing, working, or drying Floor, or which ſhall be mentioned in any Return or Account under the ſaid recited Act as a growing, working, or drying Floor, which ſhall not be ſeparated from ſuch Floor ſo regiſtered or returned by a Wall built with Brick or Stone, with Mortar made with Lime and Sand, of the full Height of the Top or Cieling of the Room or Place in which ſuch Floor ſo regiſtered or returned ſhall be, and not leſs than Nine Inches in Thickneſs, and without any Door or opening whatever therein, and ſo that no direct Communication ſhall be between the ſame and ſuch Floor ſo regiſtered or returned, ſhall be deemed and taken to be Part of ſuch Floor; and if any Perſon requiring any Licence under the ſaid recited Act, ſhall not in ſuch Return as aforeſaid inſert the Number of Square Feet contained in ſuch Floor or Place ſo next adjoining, and not ſo ſeparated as aforeſaid, as Part of the Dimenſions of ſuch growing, working, or drying Floor, every ſuch Perſon for every ſuch Offence ſhall forfeit the Sum of One hundred Pounds.

No Malt ſhall be removed into a Brewery or Diſtillery without Permit, tho' made by the Brewer, &c.

IV. And be it further enacted, That every Brewer or Diſtiller who ſhall remove out of or from any Store, any Quantity of Malt into his or her Brewery or Diſtillery, ſhall obtain a proper Permit ſigned by the proper Officer for ſuch Removal, whether ſuch Malt ſhall have been made by ſuch Brewer or Diſtiller or not; and if any Quantity of Malt ground or unground, mixed or unmixed with any ground or unground Corn or Grain, whether in a State of manufacturing into Beer or Ale or Spirits or not, ſhall be found in any Brewery or Diſtillery, and ſuch Permit ſigned by the proper Officer, for removing ſuch Malt into ſuch Brewery or Diſtillery, ſhall not, on Demand of any Officer of Exciſe, or within a reaſonable Time after ſuch Demand be produced, then and in every ſuch Caſe every Brewer or Diſtiller in whoſe Brewery or Diſtillery ſuch Malt ſhall be ſo found as aforeſaid, ſhall forfeit the Sum of One hundred Pounds.

V. And

Mills shall not be registered as Malt Stores, &c.

V. And be it further enacted, That no Mill or Mill Store shall be registered as a Store for keeping Malt, nor any Place which shall have a Communication by internal Doors with or shall be adjoining to that Part of any Distillery or Brewery where any Keeve or other Vessel for mashing shall be kept.

After Discontinuance for Remainder of a Year, Maltster may recommence Working on Notice.

VI. And be it further enacted, That if at any Time after any Maltster or Maker of Malt shall have discontinued working for the Remainder of any Year, pursuant to the Provisions of the said recited Act of the Forty-fifth Year aforesaid, such Maltster or Maker of Malt shall be desirous again to work in such Year, it shall and may be lawful for such Maltster or Maker of Malt so to do, by and with the Consent of the said Commissioners of Inland Excise and Taxes, or any Three of them, on giving Fourteen Days Notice of such his or her Intention so to do to the said Commissioners, and to the Collector or other superior Officer in Charge of the District, and to the Surveyor and Gauger of the Walk; and no other Day shall be mentioned in such Notice than the Twenty-sixth Day of some Month in the Year; and every such Maltster or Maker of Malt shall in such Case be charged and chargeable with, and shall pay Duty in all Respects as such Maltster or Maker of Malt would have been charged and chargeable with in case such Maltster or Maker of Malt had not given such Notice of Discontinuance for the Remainder of the Year.

Distillers shall not be liable to Penalty under 45 G. 3. c. 53. § 45. for mixing raw Corn with Grain.

VII. And whereas it is by the said recited Act of the Forty-fifth Year aforesaid, among other Things, enacted, 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, on Pain of forfeiting the Sum of Ten Pounds for every Offence; be it declared and enacted, That the said Provision shall not extend, or be construed to extend, to any Distiller who shall mix together raw Corn and Malt for the Purpose only of distilling Spirits therefrom, and that no Distiller shall, on Account of such Mixture be liable to the said Penalty, any Thing in the said last recited Act to the contrary notwithstanding.

Surcharges by superior Officers shall be as valid as by the Officer in Charge.

VIII. And be it further enacted, That if any superior or other Officer of Excise, or any Officer other than the Surveyor or Gauger in Charge of any Malt-house, shall make any Charge or Surcharge upon any Maltster or Maker of Malt under the said recited Acts of the Forty-fifth and Forty-sixth Years of His present Majesty's Reign, or any other Act or Acts in force in *Ireland* relating to the Collection of the Malt Duties, in respect of any Quantity of Malt for which such Maltster shall by Law be chargeable with Duty, such Charge or Surcharge of Duty shall be a Charge on such Maltster, and such Maltster shall be chargeable with and shall pay the Duty appearing by such Charge or Surcharge to have become due and payable, in like Manner as he is chargeable or liable to pay any Duty upon any Charge returned or made by the Surveyor or Gauger in Charge of the Malt-house

house of such Maltster, and if any Dispute or Difference shall arise between such Officer and such Maltster touching the Amount of Duty payable on any such Charge or Surcharge, the Officer so making such Charge or Surcharge shall verify the same by Affidavit in like Manner as other Officers are by the said recited Acts of the Forty-fifth and Forty-sixth Years or either of them required to do, and every Charge or Surcharge so made by any Officer other than such Surveyor or Gauger, shall by such Officer be entered distinctly in the Book of such Surveyor or Gauger, and be separately and distinctly set forth in the Returns required to be made from Time to Time by such Surveyor or Gauger under the said recited Acts of the Forty-fifth and Forty-sixth Years or either of them.

Horses, Carriages, Boats, &c. conveying Malt without Permit forfeited.

IX. And be it further enacted, That if any Malt exceeding in the Whole the Quantity of Six Stone, shall be carrying or conveying, or carried or conveyed 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 without a proper Permit or Let Pass, or if the Carrier or Person conveying such Malt, or the Person in whose Possession the same shall be, shall not on Demand made by any Officer of Customs or Excise, produce a Permit or Let Pass under the Hand of the proper Officer, authorizing the Removal of such Malt, then and in every such Case all such Malt, with the Sacks or Packages containing the same, and also the Beasts and Carriages, or the Boat or Vessel containing, carrying, bearing, or drawing the same, with all Tackle thereto respectively belonging shall be forfeited, and may be seized by any Officer or Officers of the Revenue.

Brewer shall not deliver out Malt to any Persons but such as brew for their private Use.

X. And be it further enacted, That no Brewer shall at any Time while he shall carry on the Trade of a Brewer, sell or deliver out any Malt to any Person whatsoever, except to Persons brewing Ale or Beer, for their own private Use, and in such Quantities only as such Persons may reasonably consume within a reasonable Time for making Beer or Ale for their private Use, and for which it shall appear by the Certificate of such Persons or otherwise, that such Persons are in Possession of a proportionate Quantity of Hops for brewing the same.

Powers of 45 G. 3. c. 53. applied to this Act.

XI. And be it further enacted, That all Penalties and Forfeitures under this Act shall be recovered, levied, and applied in such Manner as is directed by the said recited Act of the Forty-fifth Year with respect to Penalties and Forfeitures under the said recited Act; and that all the Powers, Clauses, Provisions, Rules, and Regulations in the said recited Act contained shall be applied in the Execution of this Act as fully and effectually to all Intents and Purposes as if the said Clauses, Provisions, Rules, and Regulations were repeated and re-enacted in this Act; and that the said recited Act and the said Act of the Forty-sixth Year aforesaid and this Act, shall be construed together as One Act, so far as the same

same are consistent or compatible with each other, and as the said recited Act of the Forty-fifth Year is altered and amended by the said Act of the Forty-sixth Year and this Act.

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