

ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

CAP. XCIX.

An Act to make further Provisions for collecting and securing the Duties of Excise on Malt made in *Ireland*. [22d *June* 1815.]

WHEREAS in consequence and by reason of the Alteration which has been made in respect of the Duration of Licences to Maltsters or Makers of Malt, by an Act made in the present Session of Parliament, intituled *An Act to grant certain Duties of Excise upon Licences for the Sale of Spirituous and other Liquors by Retail, and upon Licences to Persons dealing in Exciseable Commodities in* Ireland, *in lieu of the Stamp Duties payable upon such Licences; and to secure the Payment of such Excise Duties, and to regulate the issuing of such Licences; and to discourage the immoderate Use of Spirituous Liquors in* Ireland; it is expedient to provide for regulating, in Manner herein-after mentioned, the charging of every Maltster or Maker of Malt in *Ireland*, who shall have taken out or shall take out a Licence to make Malt after the Twenty-fifth Day of *March* One thousand eight hundred and fifteen; 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 every Maltster or Maker of Malt who shall have taken out or shall take out a Licence to make Malt after the said Twenty-fifth Day of *March* and before the Twenty-ninth Day of *September* One thousand eight hundred and fifteen, shall, between the said Twenty-fifth Day of *March* One thousand eight hundred and fifteen and

55 G. 3. c. 19.

Maltsters taking out Licence between March 25 and Sept. 29, 1815, to

pay Duty as herein mentioned.

and the Fifth Day of *January* One thouſand eight hundred and ſixteen, be charged and pay Duty of Exciſe for each and every Calendar Month while the Malthouſe of ſuch Maltſter or Maker of Malt ſhall be chargeable as working during ſuch Period, for not leſs than Ten 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 could be produced from any Corn or Grain actually wetted by ſuch Maltſter or Maker of Malt within every ſuch Period of One Calendar Month, after the Rates and under the Rules and Regulations expreſſed, mentioned, and contained in an Act 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*; or any Act or Acts for amending the ſame, in force at the Time of the paſſing of this Act: Provided always, that the Period between the Twenty-fifth Day of *November* One thouſand eight hundred and fifteen and the Fifth Day of *January* One thouſand eight hundred and ſixteen, ſhall be deemed a Calendar Month within the Meaning of this Act.

45 G. 3. c. 53.

Maltſters taking out Licence to be in force between Sept. 29, 1815, to pay Duty as herein mentioned.

II. And be it further enacted, That every Maltſter or Maker of Malt, who ſhall take out any Licence to make Malt, to be in force between the ſaid Twenty-ninth Day of *September* One thouſand eight hundred and fifteen and the ſaid Fifth Day of *January* One thouſand eight hundred and ſixteen, ſhall be charged with and pay Duty of Exciſe for each and every Calendar Month within ſuch Period, for not leſs than Ten 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 ſo licenſed to make Malt, and ſo in Proportion for any greater Number of Square Feet, and alſo for as much more Malt as could be produced from any Corn or Grain actually wetted by ſuch Maltſter or Maker of Malt within every ſuch Period of One Calendar Month, after the Rates and under the Regulations expreſſed, mentioned, and contained in the ſaid recited Act of the Forty-fifth Year aforeſaid, or any Act or Acts in force for amending the ſame; any Thing in this or any other Act or Acts to the contrary notwithſtanding: Provided always, that the Period 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, and the Period between the Twenty-fifth Day of *November* and the Fifth Day of *January* ſhall be alſo deemed a Calendar Month within the Meaning of this Act.

Notices of working after Jan. 5, 1816, to be only on the Sixth Day of the Month, and the Notice for diſcontinuing the Fifth Day of the Month.

III. And be it further enacted, That in every Notice which ſhall be given by any Maltſter or Maker of Malt, for commencing or recommencing to work at any Time after the Fifth Day of *January* One thouſand eight hundred and ſixteen, no other Day ſhall be mentioned than the Sixth Day of ſome Month in the Year; and that no Maltſter or Maker of Malt ſhall commence or recommence working, except on ſuch Sixth Day of any Month 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 duly diſcontinued according to Law,

and that the Day mentioned in any Notice for ſo diſcontinuing or ceaſing to work, ſhall be the Fifth Day of ſome Month in the Year.

Malthouſe may be ſearched.

IV. And be it further enacted, That at the Time ſpecified in any ſuch Notice of Diſcontinuance, it ſhall and may be lawful for any Officer of Exciſe 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 Malthouſe, or in the Proceſs of being made into Malt, (except under the Proviſo herein-after mentioned) ſuch Maltſter ſhall forfeit the Sum of Two hundred Pounds, and ſhall be charged with and pay Duty as if he had not given any Notice of Diſcontinuance; and it ſhall and may be lawful for any Officer of Exciſe, and he is hereby authorized and required to make a Return within Ten Days after Default or Diſcovery as aforeſaid, to the Collector or other Officer in charge of the Collection of the Diſtrict of the Duties chargeable on ſuch Quantities of Malt as ſuch Maltſter or Maker of Malt would have been chargeable with if ſuch Notice of Diſcontinuance had not been given; and every ſuch Maltſter or Maker of Malt ſhall, within Ten Days after ſuch Return ſhall have been made, pay the Amount of the Duties ſo charged and returned, or in Default of Payment within ſuch Time every ſuch Maltſter or Maker of Malt ſhall forfeit and pay the Sum of Twenty Pounds, together with Double the Amount of ſuch Duties.

Penalty on Obſtruction, or finding Malt in Proceſs during the Notice of Diſcontinuance, &c.

After Jan. 5. 1816, inſtead of the Monthly Charges, a yearly Charge ſhall be made as herein mentioned.

V. And be it further enacted, That from and after the Fifth Day of *January* One thouſand eight hundred and ſixteen, in lieu and inſtead of the monthly and yearly Charges on Maltſters and Makers of Malt in *Ireland*, under any Act or Acts in force immediately before the paſſing of this Act, every ſuch Maltſter or 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 Fifth Day of *January* One thouſand eight hundred and ſixteen and the Fifth Day of *January* following, and ſo in like Manner between the Fifth Day of *January* in every ſucceeding Year, and the Fifth Day of *January* 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 Eighty 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.

Manner of making ſuch yearly Charge.

VI. And be it further enacted, That the Charge of ſuch yearly Duty of Eighty 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 Ten 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 after the Rates mentioned and preſcribed in the ſaid recited Act paſſed in the Forty-fifth Year of His preſent 45 G. 3. c. 53. Majeſty's Reign, intituled *An Act for the Collection of the Malt Duties in Ireland, and regulating the Trade of a Maltſter*, or any Act or Acts in force for amending the ſame, 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 every ſuch Maltſter or Maker of Malt ſhall, within Ten Days after the Expiration of every ſuch Calendar Month while ſuch Malthouſe ſhall be chargeable as working, make a Return of ſuch Quantities reſpectively as aforeſaid, and of the Duties thereon, and ſuch Return ſhall be a Charge upon every ſuch Maltſter or Maker of Malt who ſhall pay the Duty ſo charged and returned, under ſuch Rules, Regulations, and Directions, and ſubject to ſuch Fines, Penalties, and Forfeitures, as are contained in any Act or Acts in force in *Ireland*, for the regulating and ſecuring the Collection of the Duties on Malt made in *Ireland*, as if the ſaid Rules, Regulations, Directions, Fines, and Penalties were herein enacted and applied hereby to the ſaid Duty, and the Payment thereof in the ſame Manner to all Intents and Purpoſes, as the ſame are by the ſaid Acts or any of them applied to the Duties and the Payment thereof in the ſaid Acts mentioned.

If the Quantity of Malt is ſhort of the Amount for which the Maltſter is chargeable, the Officer ſhall make a Return to the Collector, by which the Charge ſhall be made.

VII. 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 Fifth Day of *January*, ſhall not amount to the full Quantity of Malt after the Rate of Eighty Barrels aforeſaid, for which ſuch Maltſter or Maker of Malt is 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 Fifth Day of *January*, make a Return to the Collector or other Officer in charge of the Collection of the Diſtrict in which ſuch Malthouſe ſhall be ſituate, of ſuch Quantity of Malt and of the Duties thereon, as, with the Quantities compriſed in former Returns of Malt againſt ſuch Maltſter or Maker of Malt in the Year ending on ſuch Fifth Day of *January*, ſhall amount to the full Quantity of Malt, for which ſuch Maltſter or Maker of Malt is 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 ſhall have been made, or in Default thereof ſhall forfeit the Sum of Twenty Pounds, together with a Sum equal to double the Duties which ſhall be ſo returned.

In Caſes of Grain in Proceſs of Malting, on Notice given

VIII. And be it further enacted, That if any Maltſter or Maker of Malt ſhall on the Fifth Day of *January* 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 Malthouſe 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 Fifth Day of *January*, or after the Day mentioned in any such Notice for discontinuing working, as the Case may be; and that no such Corn or Grain shall be or shall have been wetted on or after the Third Day of *January*, or on or after the Third Day of any Month in which any such Notice of discontinuing therein shall have been given; and that such Maltster or Maker of Malt shall be subject and liable to all other Regulations in this Act, or any other Act or Acts in force in *Ireland* contained, with respect to such Malt, save and except that the Duty payable upon the same shall be charged and included in the Return to be made for the Month ending the Fifth Day of the Month in which such Maltster or Maker of Malt shall discontinue working.

for discontinuing to work, 16 Days allowed to complete the Process.

IX. Provided always, and be it further enacted, That it shall and may be lawful for the Commissioners of Inland Excise and Taxes in *Ireland*, or any Three of them, to reduce or abate the Quantity of Malt, for which any Maltster or Maker of Malt is under this Act chargeable with Duty, during the Continuance of his Licence in any Year, on such Occasions, and under such Regulations and Restrictions, as the Commissioners of Excise or any Number of them are empowered to reduce or abate any Charge under the said recited Act of the Forty-fifth Year aforesaid, any yearly or other Charge or Matter in this Act contained to the contrary notwithstanding: Provided nevertheless, that if any Abatement shall be sought for in consequence or by reason of a Part of the Year commencing the Fifth Day of *January* in any Year having elapsed before the taking out of such Licence, no Abatement shall on such Account be made unless such Licence shall have been taken out after the Twenty-fifth Day of *February* in such Year.

Power of Abatement of the Quantity of Malt for which Maltster is chargeable.

X. And be it further enacted, That whenever any Quantity of Malt shall be found in the Possession of any Maltster or Maker of Malt at any Time after such Maltster or Maker of Malt shall have given any Notice to discontinue working, greater than the Quantity which by the Stock Account of any Officer of Excise ought to be in the Possession of such Maltster or Maker of Malt, all such increased Quantity shall be forfeited, and may be seized by any Officer of Excise, and the Maltster in whose Possession the same shall be found shall forfeit for every Barrel thereof the Sum of Forty Shillings *British* Currency.

Increased Quantity beyond Stock Account forfeited.

XI. And be it further enacted, That every Charge by this Act directed to be made against 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, and Modes of Recovery thereof, as are contained in the said recited Act of the Forty-fifth Year aforesaid, intituled *An Act for the Collection of the Malt Duties in Ireland, and regulating the Trade of a Maltster*, or in any other Act or Acts in force in *Ireland* relating to the Collection of the Malt Duties, so far as the same are consistent and compatible with each other, save and except such Rules and Regulations as are expressly altered by this Act;

Duty how to be paid.

45 G. 3. c. 53.

and that all such Rules, Regulations, Penalties, and Forfeitures, and Modes of Recovery thereof, so far as the same are compatible and consistent with each other, and (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.

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