ANNO QUINQUAGESIMO SEXTO

GEORGII III. REGIS.

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CAP. LIX.

An Act to reduce the Duty of Excise on Malt made in *Ireland*, and certain Countervailing Duties and Drawbacks in respect thereof. [20th *June* 1816.]

WHEREAS by an Act made in the last Session of Parliament, intituled *An Act to grant to His Majesty certain increased Duties of Excise in* Ireland *on Malt*, a Duty of Seventeen Shillings and Four-pence *British* Currency was imposed on every Barrel containing Four *Winchester* Bushels of Malt made in *Ireland*; and by the said recited Act certain Countervailing Duties on Malt and Beer made or brewed in *Great Britain* and imported into *Ireland*, and certain Drawbacks on Malt and Beer exported from *Ireland*, were granted, allowed, and made payable: And whereas by the said recited Act it was, among other Things, enacted, that whenever it should happen that any Part of the Duties of Excise on Malt granted or made payable in *Great Britain*, by any Act in force at the Time of the passing of the said recited Act, should cease or determine, Provision should be made that a like Proportion of the Duty of Excise on Malt in *Ireland*, under the said recited Act, should in like Manner cease or determine or be repealed, and the Duty of Excise on Malt made payable by the said Act should be reduced accordingly: And whereas the Duties on Malt made in *England* and *Scotland*, granted by an Act of the Forty-third Year of His present Majesty's Reign, intituled *An Act for granting to His Majesty, until Twelve Months after the Ratification of the Definitive Treaty of Peace, certain additional Duties of Excise in* Great Britain; and which by various Acts were continued until the Fifth Day of *July* One thousand eight hundred and sixteen, will cease and determine on the said Fifth Day of *July* One thousand eight hundred and sixteen; be it therefore

55 G. 3. c. 62.

43 G. 3. c. 81.

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 the Sum of Eight Shillings *Britiſh* Currency on every Barrel of Malt containing Four Buſhels *Wincheſter* Meaſure, which, at any Time after the ſaid Fifth Day of *July* One thouſand eight hundred and ſixteen, ſhall be made of Barley or any other Corn or Grain in *Ireland*, (Part of the Duty of Exciſe of Seventeen Shillings and Four-pence on every Barrel of Malt granted by the ſaid recited Act of the laſt Seſſion of Parliament), ſhall ceaſe and determine; and that for and upon every ſuch Barrel of Malt which, at any Time or Times after the ſaid Fifth Day of *July* One thouſand eight hundred and ſixteen, ſhall be made of Barley or other Corn or Grain in *Ireland* by any Perſon or Perſons whomſoever, whether the ſame ſhall be or ſhall not be for Sale, the Sum of Nine Shillings and Four-pence *Britiſh* Currency, and no more, and ſo proportionably for any greater or leſs Quantity, ſhall be paid by the Maltſter or Maker thereof reſpectively, in lieu of all Duty payable thereon under or by virtue of any Act or Acts in force in *Ireland* immediately before the paſſing of this Act.

Inſtead of 17s. 4d. on every Barrel of Malt, 9s. 4d. ſhall be paid.

II. And be it further enacted, That for all Dry Malt ground or unground which, on the ſaid Fifth Day of *July* One thouſand eight hundred and ſixteen, ſhall be in the Stock of any Maltſter or Maker of Malt for Sale, or Factor or Dealer in Malt, or Common Brewer or Diſtiller in *Ireland*, for which the Duties payable by Law ſhall have been duly charged or paid, and alſo for all Malt chargeable with Duty in reſpect of all Corn or Grain which, on the ſaid Fifth Day of *July* One thouſand eight hundred and ſixteen, ſhall be in Proceſs of being made into Malt in the Malting Houſe or Premiſes of any Maltſter or Maker of Malt for Sale, there ſhall be allowed and paid the Sum of Eight Shillings *Britiſh* Currency, on and for every Barrel of Malt charged or chargeable with, or which ſhall have paid the Duty of Seventeen Shillings and Four-pence under the ſaid recited Act of the laſt Seſſion of Parliament, in Manner and under the Regulations herein-after mentioned and expreſſed.

An Allowance to be paid of 8s. per Barrel for all Dry Malt in Stock.

III. And be it further enacted, That for all Spirits diſtilled in *Ireland*, which ſhall be in the Stock of any Diſtiller in *Ireland* on the ſaid Fifth Day of *July* One thouſand eight hundred and ſixteen, or which ſhall have been warehouſed in any of His Majeſty's Warehouſes or Stores in *Ireland* by any Diſtiller purſuant to Law, at any Time before the ſaid Fifth Day of *July* One thouſand eight hundred and ſixteen, and which ſhall be in the ſaid Warehouſes on the ſaid Fifth Day of *July* One thouſand eight hundred and ſixteen, and for all Waſh, Pot Ale, and Singlings in the Diſtillery of ſuch Diſtiller on the ſaid Fifth Day of *July*, there ſhall be allowed to the Diſtiller of ſuch Spirits, or to the Proprietor of ſuch Spirits ſo warehouſed, for every Gallon of ſuch Spirits the Sum of Four-pence *Britiſh* Currency; and for all ſuch Waſh, Pot Ale, and Singlings, a Sum of Four-pence *Britiſh* Currency, on every Gallon of Spirits which, on a Calculation of One Gallon of Spirits for every Ten Gallons of Waſh, or Pot Ale, and of One Gallon of Spirits for every Two Gallons, and a Half of Singlings would be the Produce of ſuch Waſh, Pot Ale, or Singlings, in Manner and under the Regulations herein-after mentioned and expreſſed.

An Allowance alſo to be made for Spirits and Waſh in Stock.

IV. And be it further enacted, That from and after the ſaid Fifth Day of *July* One thouſand eight hundred and ſixteen, the Sum of Eight

Inſtead of 8s. per Barrel on Malt, a

Shillings *Britiſh* Currency, on every Barrel of Malt containing Four Buſhels *Wincheſter* Meaſure made in *Great Britain*, and imported from thence into *Ireland*, (Part of the Countervailing Duty of Seventeen Shillings and Four-pence on every ſuch Barrel of Malt granted by the ſaid Act of the laſt Seſſion of Parliament, and of the equivalent Drawback on the Exportation from *Ireland* to *Great Britain* of any Malt made in *Ireland*), ſhall be repealed and ſhall ceaſe and determine; and that from and after the ſaid Fifth Day of *July* One thouſand eight hundred and ſixteen, there ſhall be charged for and upon every ſuch Barrel of Malt made in *Great Britain*, and imported from thence, after the ſaid Fifth Day of *July* One thouſand eight hundred and ſixteen, directly into *Ireland*, the Countervailing Duty or Sum of Nine Shillings and Four-pence *Britiſh* Currency, and no more, in lieu and full Satisfaction of all Countervailing Duties whatever payable on ſuch Malt, under or by virtue of any Act or Acts of Parliament in force in *Ireland* immediately before the paſſing of this Act; and that upon the Exportation from *Ireland* to *Great Britain* of any Malt made in *Ireland*, there ſhall be allowed and given a Drawback equal in Amount to the Countervailing Duty by this Act made payable on Malt made in *Great Britain* and imported into *Ireland*.

Countervailing Duty of 9s. 4d. ſhall be paid;

V. And be it further enacted, That from and after the ſaid Fifth Day of *July* One thouſand eight hundred and ſixteen, the Sum of Five Shillings and Sixpence *Britiſh* Currency, on every Barrel of Beer or Ale containing Thirty-two Gallons brewed or made in *Great Britain* and imported from thence into *Ireland*, (Part of the Countervailing Duty of Twelve Shillings on every ſuch Barrel of Beer or Ale granted by the ſaid recited Act of the laſt Seſſion of Parliament, and of the equivalent Drawback on the Exportation from *Ireland* to *Great Britain*, of Beer or Ale made or brewed in *Ireland*), ſhall be repealed, and ſhall ceaſe and determine; and that from and after the ſaid Fifth Day of *July* One thouſand eight hundred and ſixteen, there ſhall be charged for and upon every ſuch Barrel of Beer or Ale brewed or made in *Great Britain* and imported from thence after the ſaid Fifth Day of *July* One thouſand eight hundred and ſixteen directly into *Ireland*, the Countervailing Duty or Sum of Six Shillings and Sixpence *Britiſh* Currency, and no more, in lieu and full Satisfaction of all Countervailing Duties whatever, payable on ſuch Beer or Ale, under or by virtue of any Act or Acts of Parliament in force in *Ireland* immediately before the paſſing of this Act; and that upon the Exportation from *Ireland* to *Great Britain* after the ſaid Fifth Day of *July* One thouſand eight hundred and ſixteen of any Beer or Ale brewed in *Ireland*, there ſhall be allowed and given a Drawback equal in Amount to the Countervailing Duty by this Act made payable on Beer or Ale made or brewed in *Great Britain* and imported into *Ireland*.

and inſtead of 5s. 6d. on every Barrel of Beer, a Countervailing Duty of 6s. 6d. ſhall be paid, on Exportation from or to Great Britain or Ireland reſpectively.

VI. And be it further enacted, That from and after the ſaid Fifth Day of *July* One thouſand eight hundred and ſixteen, the Sum of Eight Shillings *Britiſh* Currency, (Part of the Drawback or Allowance of Seventeen Shillings and Four-pence, made payable by the ſaid Act of the laſt Seſſion of Parliament), on every Barrel of Malt made in *Ireland* and exported to any other Place than *Great Britain*, and alſo the Sum of Five Shillings and Sixpence *Britiſh* Currency, (Part of the Drawback or Allowance of Twelve Shillings, made payable by the ſaid Act of the laſt Seſſion of Parliament) on every Barrel of Beer or Ale made in *Ireland*, and exported to any other

Inſtead of the Drawbacks now payable the following ſhall be paid:

other Place than *Great Britain*, ſhall be repealed, and ſhall ceaſe and determine; and that from and after the ſaid Fifth Day of *July* One thouſand eight hundred and ſixteen, inſtead of all former Drawbacks on Malt or on Beer or Ale made in *Ireland*, and exported to any other Place than *Great Britain*, there ſhall be paid to every Perſon who ſhall legally export from *Ireland* to any other Place than *Great Britain*, any Malt or any Strong Beer or Ale made or brewed in *Ireland*, the Drawbacks and Allowances following; that is to ſay, for every Barrel of ſuch Malt containing Four Buſhels *Wincheſter* Meaſure the Sum of Nine Shillings and Four-pence, *Britiſh* Currency; and for every Barrel of ſuch Beer or Ale the Sum of Six Shillings and Sixpence, *Britiſh* Currency, and no more; and the ſaid Drawbacks ſhall be paid in like Manner and under ſuch Regulations and Directions as are expreſſed, mentioned, and contained in the ſaid recited Act of the laſt Seſſion of Parliament.

Drawbacks of 9s. 4d. per Barrel of Malt, 6s. 6d. per Barrel of Beer.

Officers of Exciſe to take an Account of the Stock of Dry Malt and of Malt in Proceſs, in Manner herein directed, and make a Return to the Collector of the Diſtrict, &c.

VII. And in order to aſcertain the Amount of the Allowances by this Act allowed and made payable in reſpect of Malt and Spirits in the Stock of Maltſters or Makers of Malt for Sale, or Factors or Dealers in Malt, Brewers, and Diſtillers in *Ireland*, be it enacted, That the Officer or Officers of Exciſe, in Charge of the Malting Houſe, Stores, or Warehouſes of any Maltſter or Maker of Malt for Sale, or Factor or Dealer in Malt, or of any Diſtillery or Brewery in *Ireland*, ſhall gauge and take an Account of the Quantity of all Dry Malt ground or unground which ſhall be in the Stock of any Maltſter or Maker of Malt for Sale, or of any Factor or Dealer in Malt, or of any Common Brewer or of any Diſtiller in *Ireland*, on the ſaid Fifth Day of *July* One thouſand eight hundred and ſixteen, and ſhall in like Manner take an Account of the Quantity of all Corn or Grain in Proceſs of being made into Malt, which ſhall be in the Stock, Cuſtody, or Poſſeſſion of any Maltſter or Maker of Malt for Sale, or Brewer or Diſtiller making Malt in *Ireland*, on the ſaid Fifth Day of *July* One thouſand eight hundred and ſixteen; and every ſuch Officer or Officers ſhall, within Ten Days after taking ſuch Account, make a Return in Writing to the Collector of Exciſe of the reſpective Diſtricts in which ſuch Dry Malt, or Corn or Grain in Proceſs of being made into Malt ſhall have been, on the ſaid Fifth Day of *July* One thouſand eight hundred and ſixteen, of the juſt and true Quantity of all ſuch Dry Malt in the Stock of every ſuch Maltſter or Maker of Malt, or Factor or Dealer in Malt, or Common Brewer or Diſtiller reſpectively, and of the Quantity of Malt chargeable in reſpect of all Corn or Grain in Proceſs of being made into Malt in the Stock, Cuſtody, or Poſſeſſion of every ſuch Maltſter or Maker of Malt for Sale, or Brewer or Diſtiller making Malt reſpectively, and the Amount of the Allowance of Eight Shillings on every Barrel of Malt, as well for all Dry Malt as for all Malt chargeable with Duty in reſpect of all Corn or Grain in Proceſs of being made into Malt, in the Stock, Cuſtody, or Poſſeſſion of every ſuch Maltſter or Maker of Malt, or Factor or Dealer in Malt, Common Brewer or Diſtiller reſpectively, on the ſaid Fifth Day of *July* One thouſand eight hundred and ſixteen; and every ſuch Officer ſhall and he is hereby required to leave a true Copy of ſuch Return in Writing under his Hand, with every ſuch Maltſter or Maker of Malt, or Factor or Dealer in Malt, Brewer or Diſtiller reſpectively, or at his or their Malting Houſe, Brewery, Diſtillery, Store Houſe, or Dwelling Houſe reſpectively, and to tranſmit a Duplicate of ſuch Return to the Commiſſioners of Inland Exciſe and Taxes in *Ireland*: Provided always, that

the Officer of Exciſe ſhall in his Return againſt any Maltſter or Maker of Malt, or Brewer or Diſtiller making Malt for the Month ending the Fifth Day of *July* One thouſand eight hundred and ſixteen, charge ſuch Maltſter or Maker of Malt, Brewer or Diſtiller making Malt, with the full Duty of Seventeen Shillings and Four-pence *per* Barrel impoſed by the ſaid recited Act of the laſt Seſſion of Parliament, for and in reſpect of the whole and entire Quantity of Malt with which by Law ſuch Maltſter or Maker of Malt, Brewer or Diſtiller making Malt, ſhall by Law be chargeable for ſuch Malt, any Thing herein contained to the contrary in anywiſe notwithſtanding, upon Pain of forfeiting Twenty Pounds for every Neglect or Omiſſion in ſo doing reſpectively.

But Maltſters ſhall be charged in the Return with the full Duty for the Month ending July 5.

Penalty.

VIII. And be it further enacted, That the Officer or Officers of Exciſe in charge of the Diſtillery of any Diſtiller in *Ireland*, ſhall gauge and take an Account of the Quantity of all Spirits made or diſtilled in *Ireland* which ſhall be in the Stock of any Diſtiller in *Ireland* on the ſaid Fifth Day of *July* One thouſand eight hundred and ſixteen, and of all the Waſh, Pot Ale, and Singlings in the Diſtillery of ſuch Diſtiller on the ſaid Fifth Day of *July*; and every ſuch Officer or Officers ſhall, within Ten Days after the taking of ſuch Account, make a Return in Writing to the Collector of Exciſe of the reſpective Diſtricts in which ſuch Spirits ſhall have been on the ſaid Fifth Day of *July* One thouſand eight hundred and ſixteen, of the juſt and true Quantity of all ſuch Spirits on the ſaid Fifth Day of *July* in the Stock, Cuſtody, or Poſſeſſion of every ſuch Diſtiller reſpectively, and of the Quantity of Spirits which according to the Calculation hereinbefore directed would be produceable from all Waſh, Pot Ale, and Singlings in the Stock, Cuſtody, or Poſſeſſion of ſuch Diſtiller on the ſaid Fifth Day of *July*, and alſo of the Amount of the Allowance of Four-pence on every Gallon of ſuch Spirits in the Stock, Cuſtody, or Poſſeſſion of every ſuch Diſtiller, and on every Gallon of Spirits produceable in reſpect of the Waſh, Pot Ale, or Singlings, according to the Calculation aforeſaid in the Diſtillery of ſuch Diſtiller on the ſaid Fifth Day of *July* One thouſand eight hundred and ſixteen; and every ſuch Officer ſhall and he is hereby required to leave a true Copy of ſuch Return in Writing under his Hand with every ſuch Diſtiller or at the Diſtillery, of ſuch Diſtiller and to tranſmit a Duplicate of ſuch Return to the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, upon Pain of forfeiting Twenty Pounds for every Neglect or Omiſſion in ſo doing.

An Account alſo to be taken of the Quantity of Spirits in the Stock of the Diſtiller, and a Return to be made to the Collector, &c.

Penalty.

IX. And be it further enacted, That the Storekeeper or other Perſon in charge of any of His Majeſty's Warehouſes in *Ireland*, in which any Spirits diſtilled in *Ireland* ſhall have been warehouſed according to Law at any Time previous to the ſaid Fifth Day of *July* One thouſand eight hundred and ſixteen, ſhall, within Ten Days after the ſaid Fifth Day of *July* One thouſand eight hundred and ſixteen, take an Account of the Quantity of all Spirits made or diſtilled in *Ireland*, which ſhall be in ſuch Warehouſe on the ſaid Fifth Day of *July*, with the Number and Contents of the Caſks containing the ſame, the Name and Addition of the Diſtiller or Diſtillers by whom ſuch Spirits ſhall have been reſpectively warehouſed, and the Day and Month when ſuch Spirits were firſt received into ſuch Warehouſe, together with all ſuch other Particulars as may from Time to Time be required by the Commiſſioners of Inland Exciſe and Taxes in *Ireland*; and ſuch Storekeeper or other Perſon ſhall, within Ten Days next after taking

Spirits in Warehouſe to be taken an Account of in like Manner by the Storekeeper, and Return alſo made to the Collector.

such Account, make a Return thereof in Writing signed with his Name to the Collector of the District in which such Warehouse shall be situate; and every such Storekeeper or other Person shall and he is hereby required to leave a true Copy of such Return in Writing under his Hand with every such Distiller or at the Distillery of such Distiller, and to transmit a Duplicate of such Return to the Commissioners of Inland Excise and Taxes in *Ireland*, upon Pain of forfeiting the Sum of Twenty Pounds for every Neglect or Omission in so doing.

Penalty.

Allowances how to be made.

X. And be it further enacted, That it shall and may be lawful to and for the said Commissioners of Inland Excise and Taxes in *Ireland*, upon the Application of any Person or Persons who shall be entitled to claim any Allowance under this Act, for or in respect of any Malt or Spirits as aforesaid, and the said Commissioners are hereby required to make any Order or Orders for the Payment or Satisfaction to such Person or Persons of all such Sum and Sums of Money as, under the Returns required to be made by this Act, shall to the said Commissioners appear to be made payable to any such Person or Persons in respect of such Allowance, either by Payment of the Amount thereof to such Person or Persons by the Collector of the District wherein such Person or Persons shall reside, or by any Allowance or Abatement to any such Person or Persons out of or in respect of any Duty or Duties of Excise which may be or become payable by or due from any such Person or Persons respectively, in such Manner and at such Times and under such Orders, Rules, Regulations, Conditions, and Restrictions as the said Commissioners of Inland Excise and Taxes shall from Time to Time think fit to make for that Purpose.

Treasury may extend the Time of Payment of Duty on Malt, under such Conditions as they think fit.

XI. And whereas according to the Laws in force in *Ireland* for the securing and collecting the Duties on Malt, the Duties of Excise on all Malt made in *Ireland* are to be paid Monthly, and it may be expedient that further Time should be allowed in certain Cases for the Payment of the said Duties; be it therefore enacted, That from and after the passing of this Act, and at any Time before the Twenty-ninth Day of *September* One thousand eight hundred and sixteen, it shall and may be lawful for the Lord High Treasurer of *Ireland*, or for the Commissioners for executing the said Office of Lord High Treasurer, or any Three of them, and he and they is and are hereby authorized, by any Order under his or their Hand or Hands, to allow to any Maltster or Maker of Malt for Sale such further and extended Time for the Payment of any Duty of Excise chargeable on any such Maltster or Maker of Malt for Sale in respect of any Malt made at any Time before the passing of this Act, or which shall be made at any Time before the said Twenty-ninth Day of *September*, as to the said Lord High Treasurer or Commissioners for executing the said Office shall seem fitting and expedient, under such Conditions, Rules, Regulations, and Restrictions as the said Lord High Treasurer or Commissioners for executing the said Office shall think fit and proper to order and direct in that Behalf, and the Duty on all such Malt shall be paid and payable, at such extended Time and under such Conditions, Rules, Regulations, and Restrictions accordingly; and in Default thereof such Maltster or Maker of Malt for Sale shall be subject and liable to such Penalties and Forfeitures as he would be subject to in case of any Default of paying such Duty or Duties at the Time now prescribed by Law for the Payment of the same, as fully to all Intents and Purposes as if such Penalties and Forfeitures were re-enacted herein

and made applicable to enforce the Payment of the ſame at the Expiration of ſuch extended Time: Provided always, that no Permit ſhall be granted for the Removal of any ſuch Malt out of the Stock of any Maltſter or Maker of Malt before all the Duties payable thereon ſhall have been fully paid and ſatisfied.

Duties, Drawbacks, and Penalties, how to be levied, paid, and recovered.

XII. And be it further enacted, That the ſeveral reduced Duties and Drawbacks by this Act declared to be payable, and all Penalties and Forfeitures under this Act ſhall be raiſed, levied, collected, paid, ſued for, recovered, and applied in ſuch Manner and under ſuch Powers and Authorities, and by ſuch Ways and Methods, and according to ſuch Rules and Directions, and under ſuch Penalties and Forfeitures, as are appointed, directed, and expreſſed for the raiſing, collecting, paying, levying, allowing, and managing any Duties or Drawbacks, or for the Recovery of any Penalties or Forfeitures in and by an Act made in *Ireland* in the Fourteenth and Fifteenth Years of His late Majeſty King *Charles* the Second, intituled *An Act for ſettling the Exciſe or new Impoſt upon His Majeſty, His Heirs or Succeſſors, according to the Book of Rates therein inſerted*; or in and by an Act made in the Forty-ſixth Year of His preſent Majeſty's Reign, intituled *An Act to provide for the better Execution of the ſeveral Acts relating to the Revenues, Matters, and Things under the Management of the Commiſſioners of Cuſtoms and Port Duties, and of the Commiſſioners of Inland Exciſe and Taxes in* Ireland; or by any other Act or Acts in force in *Ireland*, relating to the Revenue of Cuſtoms and Exciſe, or either of them, as fully and effectually to all Intents and Purpoſes as if the ſame were herein expreſſed and enacted, with the like Remedy of Appeal to and for the Party or Parties aggrieved as in and by the ſaid recited Act made in the Fourteenth and Fifteenth Years of His late Majeſty King *Charles* the Second, or by any other Act or Acts as aforeſaid, is provided; and that all and every Act and Acts in force in *Ireland* relating to the Duties of Exciſe on Malt, and all Powers, Rules, and Regulations, Penalties, Clauſes, Matters, and Things therein contained, ſhall extend and be conſtrued to extend to the raiſing, levying, and collecting the reduced Duties and Drawbacks by this Act declared to be payable, as fully and effectually to all Intents and Purpoſes as if the ſame were repeated and re-enacted in this Act. 46 G. 3. c. 106.

Act may be altered this Seſſion.

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

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