

ANNO QUINQUAGESIMO NONO

GEORGII III. REGIS.

CAP. LXXXVII.

An Act to grant to His Majesty certain Duties of Excise in *Ireland* on Malt. [12th *July* 1819.]

Most Gracious Sovereign,

WE, your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament assembled, towards raising the necessary Supplies, have freely and voluntarily resolved to give and grant unto Your Majesty the Duties herein-after mentioned, and do most humbly beseech Your Majesty that it may be enacted; and be it 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 within and through that Part of the United Kingdom called *Ireland* there shall be granted, raised, levied, collected, paid, and satisfied unto and for the Use of His Majesty, His Heirs and Successors, the several Duties of Excise following; that is to say,

For every Barrel of Malt in Stock on or after Jan. 5, 1820, an additional Duty of 4s. 8d.

For and upon every Barrel of Malt containing Four Bushels Winchester Measure, which shall have been or shall be in the Stock, Custody, or Possession of any Person in *Ireland* on or after the Fifth Day of *January* One thousand eight hundred and twenty, and which shall have been charged or chargeable with the Duty payable thereon under or by virtue of any Act or Acts in force in *Ireland* immediately before the passing of this Act, a Duty of Four Shillings and Eightpence *British* Currency, in addition to the Duty with which such Malt shall have been so charged or chargeable under any such Act or Acts:

For every Barrel of Malt made after that Day, a Duty of 14s.

For and upon every Barrel of Malt, containing Four Bushels Winchester Measure, which at any Time or Times from and after the said Fifth Day of *January* One thousand eight hundred and twenty, shall be made of Barley, or any other Corn or Grain in *Ireland*, by any Person or Persons whomsoever, or for which any Person shall be chargeable with Duty by Law, whether the same shall be or shall not be for Sale, the Sum of Fourteen Shillings *British* Currency, and so proportionably for any greater or less Quantity, to be paid by the Maker or Makers 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.

Countervailing Duties to be paid on the Importation of Malt, &c. into Ireland, viz.

II. And be it further enacted, That from and after the Fifth Day of *January* One thousand eight hundred and twenty, there shall be charged on all Malt, and on all Beer or Ale and Spirits made or distilled in *Great Britain*, and imported from thence into *Ireland*, the Countervailing Duties following, in lieu and full Satisfaction of all Countervailing Duties whatever payable upon such Malt, or on such Beer or Ale or Spirits, under or by virtue of any Act or Acts of Parliament in force in *Ireland* immediately before the passing of this Act; that is to say,

For every Barrel of Malt, 14s.

For and upon every Barrel of Malt made in *Great Britain*, and imported directly from thence into *Ireland*, the Sum of Fourteen Shillings *British* Currency:

For every Barrel of Beer, 9s. 9d.

For and upon every Barrel of Beer or Ale, containing Thirty-two Gallons, brewed or made in *Great Britain*, and imported from thence into *Ireland*, the Sum of Nine Shillings and Nine-pence *British* Currency;

For every Gallon of Spirits, 6s.

For and upon every Gallon *Irish* Wine Measure of Spirits which shall be made or distilled in *Great Britain*, and which shall be imported from *Great Britain* into *Ireland*, at a Strength not exceeding that of One to Four over Hydrometer Proof (being, according to Law, Twenty-one *per Centum* above Proof by *Sikes*'s Hydrometer), the Sum of Six Shillings *British* Currency, and so in proportion for any less Degree of Strength, not being less than that of One to Ten over Hydrometer Proof (being, according to Law, Seven *per Centum* above Proof by *Sikes*'s Hydrometer):

Drawback of the Duties on Exportation from Ireland.

And that upon the Exportation from *Ireland* to *Great Britain* of any Malt or Beer or Ale made or brewed in *Ireland* respectively, there shall be allowed and given a Drawback equal in Amount to the Countervailing Duty hereby granted on Malt, and on Beer or Ale made in *Great Britain*, and imported from thence into *Ireland*.

Drawbacks on Malt and Beer exported to any other Place than Great Britain, 14s. per Barrel for Malt, and 9s. 9d. for Beer.

III. And be it further enacted, That in lieu and 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* from Malt, on which the Duties payable under this Act shall have been fully paid and satisfied, the Drawbacks or Allowances following; that is to say, For every Barrel of such Malt the Sum of Fourteen Shillings *British* Currency; and for every Barrel of such Beer or Ale, the Sum of Nine Shillings and Nine-pence *British* Currency.

IV. And

One Fourth Part thereof on or before the Fifth Day of *February*, One other Fourth Part thereof on or before the Fifth Day of *March*, One other Fourth Part thereof on or before the Fifth Day of *April*, and the remaining Fourth Part thereof on or before the Fifth Day of *May* next after the passing of this Act, unless such Malt shall be sooner removed, in which Case the whole of the said additional Duty shall be paid for all such Malt as shall be so removed before the same shall be removed, and before any Permit for removing or conveying the same shall be granted.

Penalty for not paying the Duty, or removing Malt without Permit, &c. 201.

IX. And be it further enacted, That every Person chargeable with the said additional Duty on Malt under this Act, who shall not pay the additional Duty so charged on all such Malt in Manner and at the Times directed by this Act, or who shall remove any such Malt without having paid or cleared the whole of the said additional Duty payable on the Malt so removed, or in whose Stock Account kept by any Officer of Excise there shall appear to have been any Decrease of such Malt, without having obtained from the proper Officer a Permit authorizing the Removal of such Malt so deficient, shall be liable to and shall pay double the Amount of such additional Duty chargeable on such Malt, and shall also forfeit the Sum of Twenty Pounds for each Offence.

Duties to be carried to the Consolidated Fund.

X. And be it further enacted, That all Monies arising from the several Duties by this Act granted, the necessary Charges of paying and collecting the same being deducted, shall be carried to and made Part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*.

Malt may be distrained for the Duty.

XI. And be it further enacted, That in all Cases when any of the said additional Duties on Malt payable under this Act by any Person shall be unpaid at the Time when such Duties or any Part thereof are by this Act made due and payable, it shall and may be lawful for the Collector of Excise of the District, or other Officer in charge of the Collection of the District, by Warrant under his Hand and Seal, to empower any Person or Persons to take and distrain any Malt, or any other Goods or Chattels in the Use, Custody, or Possession of the Person owing such Duties, and to cause the same to be sold by public Auction; and if after Payment of all Duties and Arrears of Duties due from such Person, together with the Costs and Expences of such taking, distraining, and Sale, there shall be any Surplus arising from the Sale thereof, such Surplus shall forthwith be tendered and paid to such Person, or his or her respective Representatives: Provided always, that when any Malt shall be so taken and distrained, it shall and may be lawful for such Person, or his or her respective Representatives, at any Time or Times before the Day appointed for the Sale thereof, to obtain Permits for conveying all or any Part of such Malt, upon his, her, or their paying to the Collector or other Chief Officer aforesaid, towards discharging the Duties so due and payable, the real Value of such Malt as he, she, or they shall desire to remove, and the same may be removed accordingly; and a proper Permit or proper Permits shall on due Application be given for the same, in like Manner as if no such Distress had been made.

After Distress Malt may be removed on paying the Duty.

Drawback heretofore payable to remain on Malt, &c. exported before the additional Duty is charged.

Oath to be taken before increased Drawback is allowed.

XII. And be it further enacted, That the several Drawbacks payable under any Act or Acts in force immediately before the passing of this Act upon Malt, or upon Beer or Ale or Spirits respectively exported from *Ireland* to *Great Britain* or elsewhere, shall continue to be paid and allowed on all Malt, and on all Beer or Ale or Spirits respectively so exported, upon which the additional or increased Duty, in respect whereof the increased Drawbacks are given and allowed by this Act, shall not have been fully paid and satisfied: Provided also, that the increased Drawbacks by this Act made payable shall not be paid or allowed on any Malt, or on any Beer or Ale or Spirits respectively so exported, unless the Person respectively who shall export such Malt or Beer or Ale respectively shall make Oath that the additional or increased Duties, on account of which such Drawbacks shall be required respectively, have been fully paid and satisfied, and shall also perform all such Requisites, and comply with such Regulations and Restrictions, as are or shall be required to be performed and observed by Persons exporting any Article whereon any Drawback or Bounty is payable for obtaining the same.

Drawbacks to be paid by the Collector of Inland Excise.

47 G. 3. Sess. 2. c. 16.

XIII. And be it further enacted, That all the said Drawbacks shall be paid by the Collector of Inland Excise and Taxes of the District from which such Malt or Beer or Ale or Spirits shall be exported, out of any Money in his Hands, on such Certificate from the Collector, Comptroller, or other Chief Officer of the Port from whence the same shall be exported, as is required by an Act made in the Forty-seventh Year of His present Majesty's Reign, intituled *An Act to grant to His Majesty, until the Fifth Day of* July *One thousand eight hundred and eight, certain Duties on the Importation, and to allow Drawbacks on the Exportation of certain Goods, Wares, and Merchandize, into and from* Ireland, in case of Drawbacks on Exportation of Goods, in respect of an internal Duty of Excise paid thereon.

From Aug. 5, 1819, Maltsters to pay the Duty within Four Months after the Charge made.

XIV. And be it further enacted, That from and after the Fifth Day of *August* One thousand eight hundred and nineteen, every Maltster or Maker of Malt shall pay the Duty which, by any Return or Charge for the Calendar Month ending on the said Fifth Day of *August*, or for any subsequent Calendar Month, shall appear to have become due and payable in respect of the Malt, with Duty for which such Maltster or Maker of Malt shall be by Law chargeable for any such Month respectively, within Four Calendar Months after the End of the Month for which such Return and Charge shall have been made, unless such Malt shall be sooner removed from the Malt House or Place where the same shall have been kept, in which Case the said Duties shall be paid for all such Malt as shall be intended to be removed before any Permit for removing, carrying, or conveying the same shall be granted; and every Maltster or Maker of Malt shall for every Default in Payment of any such Duty within the Time aforesaid, forfeit Twenty Pounds, together with a Sum equal to Double the Amount of the Duty so returned and charged.

Provisions in Acts requiring Payment of Duty with-

XV. And be it further enacted, That so much and such Parts of any Act or Acts in force in *Ireland* at the Time of the passing of this Act for the Collection of the Malt Duties in *Ireland*, and regulating

the Trade of a Maltster, as requires such Duties to be paid within Thirty-one Days, or as inflicts any Penalty for the Non-payment of the same within such Thirty-one Days, shall from and after the said Fifth Day of *August* be repealed, except so far as the same relate to the Payment of any Duties chargeable or charged before the said Fifth Day of *August*. in 31 Days, repealed.

XVI. And be it further enacted, That the several Duties and Drawbacks by this Act granted and allowed and made payable, and all Penalties and Forfeitures under this Act, shall be paid and payable according to the Amount thereof in *British* Currency, and 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 on 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 in or by any other Act or Acts in force in *Ireland*, relating to the Duties on Malt, or 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 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 several Duties by this Act granted on Malt, as fully and effectually to all Intents and Purposes as if the same were repeated and re-enacted in this Act. Duties and Drawbacks, how to be levied and paid. Irish Act, 14 & 15 C. 2. 46G.3.c.106. Powers of Acts relating to Duties on Malt extended to this Act.

XVII. 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. Act may be altered this Session.

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