ANNO PRIMO & SECUNDO

# GEORGII IV. REGIS.

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## CAP. XXII.

## An Act for altering and amending the Laws of Excise for securing the Payment of the Duties on Beer and Ale brewed in *Great Britain*.

[19th *April* 1821.]

WHEREAS the Laws made for securing the Duties of Excise upon and in respect of Beer have been found insufficient for the Purposes thereby intended; 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 from and after the Fifth Day of *July* One thousand eight hundred and twenty-one, every Brewer of Beer for Sale shall and is hereby required to enter, or cause to be entered, in a Book or Paper to be delivered to him by the Officer of Excise for that Purpose, and at all Times kept by such Brewer in some public and open Part of his entered Premises ready for the Inspection of the Officers of Excise, the Quantity of Malt which he or she shall intend to use in his or her next Brewing, together with the Day when such Brewing is intended to be made, and that such Entry shall be so made before any Part of such Malt shall be mashed, or any Water or other Liquor put thereto, or mixed therewith; and that every such Brewer shall at the Time of making such Entry write, or cause to be written, in such Book or Paper, opposite such Entry as aforesaid, the Date when such Entry was so made as aforesaid; and that if any such Brewer shall refuse or neglect to make such Entry as aforesaid,

**Brewers to enter in a Book delivered by the Officer the Quantity of Malt intended to be used in the next Brewing, &c.**

aforesaid, or shall cancel, obliterate, or alter, or cause or suffer or permit to be cancelled, obliterated, or altered, any such Entry, or shall make any untrue Entry therein, or shall not at all Times keep such Book or Paper in some public and open Part of his entered Premises ready for the Inspection of the Officers of Excise, or shall mash, or put to or mix any Malt with Water or other Liquor before such Entry shall be made as aforesaid, he or she shall, for every such Offence, forfeit and lose the Sum of Two hundred Pounds.

Penalty 200*l.*

Mashed Malt not to be removed till gauged and taken an Account of by the Officer.

II. And be it further enacted, That no such Brewer as aforesaid shall remove or cause to be removed his or her Malt which has been mashed, or any Part thereof, from the Tun or Vessel in which the same has been mashed, until the proper Officer shall have gauged and taken an Account of the Quantity of such Malt, or use, cause, permit, or suffer to be used, any Means whatever to prevent or hinder such Officer or Officers of Excise from taking an accurate Gauge and Account thereof; and that if any Person or Persons shall remove, or cause, suffer, or permit to be removed, any Part of such Malt as aforesaid before such Officer shall have gauged and taken an Account of the same, or shall use any Means as aforesaid, or obstruct, hinder, molest, or prevent any such Officer or Officers in or from so doing, or in Execution of any of the Powers and Authorities given or granted to him or them by this Act, every such Person or Persons shall severally forfeit and lose for every such Offence the Sum of Two hundred Pounds: Provided always, that no such Brewer or other Person shall incur the Penalty aforesaid, for removing any such Malt as aforesaid after all the Worts have been drawn off from such Malt without any Officer having gauged and taken an Account thereof as aforesaid, if such Brewer shall at the Time of making such Entry as aforesaid have specified in such Book or Paper and Entry as aforesaid the Time for such Officer to attend to take such Gauge and Account as aforesaid, and such Officer or Officers shall not attend for that Purpose within an Hour after the Time so specified.

Penalty 200*l.* Not to be incurred for removing Malt after Worts have been drawn off if Officer neglect to attend within an Hour after the specified Time.

Samples of Wort may be taken after it is drawn from the Mash Tun.

III. And be it further enacted, That it shall and may be lawful for any Officer or Officers of Excise to take a Sample or Samples, not exceeding One Pint at each Time, of any Wort or Worts at or on the entered Premises of any such Brewer as aforesaid, at any Time or Times after the same shall have been drawn from the Mash Tun, as often as may be necessary for the Purpose of ascertaining the specific Gravity thereof; returning such Sample and Samples to such Brewer after the specific Gravity thereof has been ascertained, or paying him or her for the same at and after the Rate of the current Price of Beer made from such Wort or Worts; and that no such Brewer shall ferment or mix, or cause, permit, or suffer to be fermented or mixed, any Wort or Worts with any Yeast or other Matter or Thing for or occasioning Fermentation, until the proper Officer or Officers has or have taken such Sample and Samples as aforesaid; and that if any such Brewer as aforesaid shall ferment or mix, or cause, permit, or suffer to be fermented or mixed, any of his or her Wort or Worts with any Yeast or other Matter or Thing for or occasioning Fermentation, until such Officer or Officers has or have taken such Sample and Samples as aforesaid, he, she, or they shall forfeit and lose for

Worts not to be fermented till such Samples are taken, on Penalty of 200*l.*

every such Offence the Sum of Two hundred Pounds: Provided always, that no such Brewer as aforesaid shall incur the Penalty last aforesaid, for fermenting or mixing any of his or her Wort or Worts with Yeast, or any other Matter or Thing occasioning Fermentation, after the Expiration of One Hour after such Wort or Worts has or have been run or drawn off from the Copper in which the same has or have been boiled with Hops, without any Sample being thereof taken as aforesaid, if such Brewer shall at the Time of making such Entry as aforesaid have specified in such Book and Paper and Entry as aforesaid the Time for such Officer or Officers to attend to take and draw such Sample and Samples as aforesaid, and such Officer and Officers shall not attend for that Purpose within an Hour after the Time so specified.

Not to be incurred if Officer neglect to attend within an Hour after the specified Time.

IV. And be it further enacted, That there shall be delivered by the proper Officer of Excise to every such Brewer as aforesaid, and to every Dealer in Beer or Ale, a Book or Books to be prepared with proper printed Forms and Titles for the Purpose herein-after mentioned, and kept by every such Brewer and Dealer in some public and open Part of his or her entered Premises; and that from and after the said Fifth Day of *July*, no Beer or Ale shall be sold, sent out, or delivered by the Brewer thereof, or by any Dealer therein, to any Brewer, Victualler, Dealer in or Retailer of Beer or Ale, or other Person or Persons, without a Certificate filled up and cut out progressively from the printed Forms for such Certificates contained in such Book as aforesaid, to be left therewith, signed by such Brewer or Dealer selling, sending out, or delivering the same, or some Person on his Behalf, certifying the Date, Quantity, and Quality of such Beer or Ale, to whom sold, and that the Duty has been duly charged thereon, and at what Place, at what Rate, and upon what Person such Charge was made; and that the Brewer or Dealer selling, sending out, or delivering any such Beer or Ale as aforesaid, shall at the same Time make a correspondent Entry thereof, containing the same Particulars, in such Book as aforesaid; and that such Book, with such Entries so made therein as aforesaid, shall at all Times be open and exposed in the entered Premises of such Brewer or Dealer as aforesaid, to the Perusal of any Officer or Officers of Excise surveying the said Premises, and shall be delivered by such Brewer or Dealer to any Officer or Officers of Excise upon Demand; and if any such Brewer or Dealer as aforesaid, shall at any Time sell, send out, or deliver any Beer or Ale to any Brewer, Victualler, Dealer in or Retailer of Beer, or other Person or Persons as aforesaid, without delivering such Certificate as aforesaid, or making such Entry in such Book as aforesaid, or shall convey away or conceal any such Book or Books, or cancel, obliterate, destroy, or tear out any Leaf or Leaves therefrom, or Entry or Entries therein, or shall make any false Entry or Entries therein, or shall oppose, molest, obstruct, or hinder any Officer or Officers of Excise in inspecting any such Book, or any such Entry or Entries therein as aforesaid, or shall at any Time neglect or refuse, when required, to give up to any Officer or Officers such Book or Books as aforesaid, every such Brewer or Dealer as aforesaid so offending shall for every such Offence severally forfeit and lose the Sum of Two hundred Pounds.

Books to be delivered to Brewers containing Forms of Certificates, and no Beer or Ale shall be sent out without a Certificate taken therefrom, certifying the Date, Quantity, and Quality.

A similar Entry shall be made in the Book, which shall be open for the Inspection of the Officer.

Penalty for Non-compliance, &c. 200*l.*

Increase in the Stock beyond the preceding Survey, not satisfactorily accounted for, shall be forfeited, and the Brewer shall forfeit 200*l*.

V. And be it further enacted, That from and after the said Fifth Day of *July*, if any Officer or Officers of Excise shall discover and find any Increase in the Stock of any Brewer, Victualler, Dealer, or Retailer, over and above the Quantity of Beer or Ale which the Officer found in such Brewer, Victualler, Dealer, or Retailer's Custody at the Time of the last preceding Survey upon such Brewer, Victualler, Dealer, or Retailer, and which Increase such Brewer, Victualler, Dealer, or Retailer shall not thereupon satisfactorily account for, as arising from Beer duly received with such Certificate as aforesaid, or brewed by himself or herself, and on which the Duty has been duly charged, such Increase, or a Quantity of Beer or Ale equal thereto, shall be deemed and taken to be Beer or Ale brewed without Payment of Duty, and shall be forfeited and lost; and a Quantity equal to the increased Quantity shall and may be seized and taken by the Officer or Officers of Excise who shall discover the same, from and out of such Stock; and the Person or Persons, in whose Stock such Increase shall be discovered and found, shall for each and every such Offence forfeit and lose the Sum of Two hundred Pounds.

Recovery and Application of Forfeitures.

VI. And be it further enacted, That all Fines, Penalties, and Forfeitures imposed by this Act, 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 discover, inform, or sue for the same.

Act may be altered this Session.

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

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