ANNO PRIMO & SECUNDO

GEORGII IV. REGIS.

****

C A P. LXXXIII.

An Act for further reducing, until the Fifth Day of *July* One thousand eight hundred and twenty-two, the Duty on Malt made from Bear or Bigg only, for Home Consumption in *Scotland*.

[2d *July* 1821.]

WHEREAS an Act was passed in the First Year of the Reign of His present Majesty, intituled *An Act for reducing, until the Fifth Day of* July *One thousand eight hundred and twenty-two, the Duty on Malt made from Bear or Bigg only, for Home Consumption in* Scotland, whereby it was enacted, that from and after the Fifth Day of *July* One thousand eight hundred and twenty, until and upon the Fifth Day of *July* One thousand eight hundred and twenty-two, the Sum which (in addition to the Annual Duty of One Shilling *per* Bushel) should be raised and levied pursuant to an Act therein recited, (*videlicet*), an Act passed in the Fifty-ninth Year of the Reign of His late Majesty, intituled *An Act for granting to His Majesty certain additional Duties of Excise on Tea, Coffee, and Cocoa Nuts, Tobacco and Snuff, Pepper, Malt, and* British *Spirits, and consolidating the same with the former Duties thereon; and for amending certain Laws of Excise relating thereto*, upon such Malt as should, from and after the said Fifth Day of *July* One thousand eight hundred and twenty, be made from Bear or Bigg only in that Part of *Great Britain* called *Scotland*, for Home Consumption

1 G. 4. c. 118.

59 G. 3. c. 53.

sumption in *Scotland*, should be the Sum of Two Shillings for and in respect of every Bushel of such Malt as should from and after the Day last aforesaid be made from Bear or Bigg only, in that Part of *Great Britain* called *Scotland*, for Home Consumption in *Scotland*, in place of Two Shillings and Sixpence, being the Amount of Duty granted by the said Act passed in the Fifty-ninth Year of the Reign of His late Majesty: And whereas it is expedient still further to reduce the Duty upon such Malt as shall be made under the Provisions of the said Act passed in the First Year of the Reign of His present Majesty, for Home Consumption in *Scotland*, from Bear or Bigg only; 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, until and upon the Fifth Day of *July* One thousand eight hundred and twenty-two, the Sum which (in addition to the Annual Duty of One Shilling *per* Bushel) shall be raised and levied pursuant to the said Act passed in the Fifty-ninth Year of the Reign of His late Majesty upon such Malt as shall, from and after the said Fifth Day of *July* One thousand eight hundred and twenty-one, be made under the Provisions of the said Act passed in the First Year of the Reign of His present Majesty, from Bear or Bigg only, in that Part of *Great Britain* called *Scotland*, for Home Consumption in *Scotland*, shall be the Sum of One Shilling and Nine-pence for and in respect of every Bushel of such Malt as shall from and after the Day last aforesaid be made from Bear or Bigg only, in that Part of *Great Britain* called *Scotland*, for Home Consumption in *Scotland*, in place of Two Shillings, being the Amount of Duty granted by the said recited Act passed in the First Year of the Reign of His present Majesty: Provided nevertheless, that from and after the said Fifth Day of *July* One thousand eight hundred and twenty-one, the Duty of Two Shillings and Sixpence imposed by the said Act passed in the Fifty-ninth Year of the Reign of His late Majesty shall be charged and paid, according to the Provisions thereof, for and upon every Bushel of all Malt whatsoever which shall be made in and brought from *Scotland* into *England*, or which shall be made by any Maltster or Maker of Malt in *Scotland*, save and except such Malt only as shall be made for Home Consumption in *Scotland* by any such Maltster or Maker of Malt from Bear or Bigg only, according to and under the several Rules, Regulations, Restrictions, and Provisions mentioned in the said recited Act passed in the First Year of the Reign of His present Majesty; all which Rules, Regulations, Restrictions, and Provisions, it is hereby declared shall be held as repeated in this Act; and the said recited Act passed in the First Year of the Reign of His present Majesty and this Act, shall be construed together for the Purposes of this Act.

Duty of 1*s.* 9*d.* (in Addition to the Annual Duty of 1*s.*) instead of 2*s.* shall be paid for every Bushel of Malt made from Bear or Bigg in Scotland for Home Consumption.

The Duty of 2*s.* 6*d.* under 59 G. 3. c. 53. shall be paid for every Bushel of Malt made in Scotland, except for Home Consumption.

Recited Acts and this Act to be construed together.

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