

ANNO PRIMO

GEORGII IV. REGIS.

CAP. LXXIX.

An Act for making Allowances to licensed Brewers in *Ireland*, on account of the additional Duty on Malt used by them within a certain Period.

[24th *July* 1820.]

WHEREAS by an Act made in the Fifty-ninth Year of the Reign of His late Majesty King *George* the Third, a Duty of Four Shillings and Eight-pence *per* Barrel was imposed on all Malt in the Stock, Custody, or Possession of any Maltster or Brewer on the Fifth Day of *January* One thousand eight hundred and twenty, in addition to all former Duties on such Malt: And whereas it is expedient that an Allowance should be made to the licensed Brewers of *Ireland*, in respect of such Duty in manner herein-after mentioned: 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 Person licensed to brew Strong Beer, Porter, Ale, or Small Beer for Sale in *Ireland*, and who shall claim any Allowance under this Act, shall within Thirty Days next after the Fifth Day of *July* One thousand eight hundred and twenty, make out and deliver to the Collector of the District in which the Brewery of such Brewer shall be situate, or to such other Officer as the Commissioners of Inland Excise and Taxes in *Ireland*, or any Three of them, shall appoint to receive the same, a full, true, and particular Account in Writing, signed by such Brewer, 59 G. 3. c. 87.

Brewers to deliver to the proper Officer an Account of the Malt in Store and received by them between Jan. 6 and July 5, 1820, with an Ac-

count of the different Brewings and Malt used.

Brewer, or in case of a Company or Co-partnership, then by one of the Co-partners in the Name of such Firm, Company, or Co-partnership, setting forth the several Quantities of Malt received into the Brewery of such Brewer, or the Stores thereto belonging, on or after the Sixth Day of *January* One thousand eight hundred and twenty, on or before the said Fifth Day of *July* One thousand eight hundred and twenty, and the Date when each Quantity was so received, and the total Quantity of Malt so received within such Period; and also setting forth the Dates of the different Brewings or Mashings made in the Brewery of such Brewer during such Period, and the real and true Quantity of Malt actually used in each such Brewing or Mashing, and the total Quantity of Malt so used in such Period; and every such Account shall be in such Form, and shall contain such further or other Particulars, as the Commissioners of Inland Excise and Taxes in *Ireland*, or any Three of them, shall from Time to Time direct and appoint.

Officers in charge of Breweries, to deliver to the Collector of the District, Accounts of the Malt, &c. made up for the same Period.

II. And be it further enacted, That the Surveyor or Gauger, or other Officer in charge of the Brewery of such Brewer, shall within Thirty Days next after the Fifth Day of the said Month of *July* make out and sign and deliver to the Collector of the District, or other Officer appointed as aforesaid, an Account of the several Quantities of Malt received into the Brewery of such Brewer, or the Stores thereto belonging, on or after the Sixth Day of *January* One thousand eight hundred and twenty, and on or before the said Fifth Day of *July* One thousand eight hundred and twenty; and the Date when each Quantity was so received, and the total Quantity of Malt so received within such Period, and also of the several Quantities of Malt actually permitted to the Mash Tun or Kieve of such Brewer within such Period ending on such Fifth Day of *July*, setting forth the Number and Date of each Permit for the Removal of all such Malt, and the Quantity of Malt expressed therein.

Oath to be taken by the Brewer and his principal Workman, as to the Quantity of Malt received and used, &c.

III. And be it further enacted, That every such Collector or other Officer as aforesaid, to whom such Account shall be delivered, shall, at the Time of the Delivery thereof by such licensed Brewer, require such Brewer so delivering such Account, and also the principal working Brewer employed in the Brewery of such licensed Brewer, to make, take, and subscribe, in the Presence of such Collector or other Officer as aforesaid, an Oath (or if a Quaker, a solemn Affirmation) of the Tenor, Purport, or Effect following; that is to say,

'I *A.B.* of licensed Brewer, and I *C.D.* of the principal working Brewer employed in the Brewery of the said *A.B.* situate at within the District of , do severally make Oath [*or* solemnly affirm], that within the Period commencing on the Sixth Day of *January*, and ending on the Fifth Day of *July* One thousand eight hundred and twenty, both inclusive, there were actually received into the said Brewery, and the Stores thereto belonging, Barrels of Malt and no more, and that the whole of such Malt was attended with legal and proper Permits for the same; and that within the said Month there were actually and *bonâ fide* mashed or brewed within

'the said Brewery Barrels of Malt and no more; and 'I the said *C. D.* do also make Oath [*or* affirm], that all such 'Malt so mashed or brewed was duly conveyed by Permits into the 'Mash Tun or Kieve in the said Brewery, and that the said 'Permits were fairly and legally obtained, without any Fraud or 'Deception, and without Injury to His Majesty's Revenue, directly 'or indirectly; and I the said *A. B.* and I the said *C. D.* do also 'severally make Oath [*or* affirm] that all Duties of Excise on the 'said Malt so mashed or brewed were duly paid, and that no dele-'terious Ingredient whatever, nor any Ingredient prohibited by Law, 'had been used in the brewing or making or preparing of any Beer 'or Ale or Porter in the said Brewery, at any Time within the said 'Period; and all this I the said *A. B.* and I the said *C. D.* do severally 'swear [*or* affirm] to the best of the Knowledge and Belief of me 'the said *A. B.* and me the said *C. D.* respectively, according to the 'best Information which it has been in the Power of me the said '*A. B.* or me the said *C. D.* to obtain. So help me GOD.'

And such Collector, or other Officer so appointed as aforesaid, shall have full Power and is hereby authorized and required to administer and receive such Oath or Affirmation, and shall attest the same by subscribing his Name to the Jurat on taking of the same; and if any such licensed Brewer, or his principal working Brewer, shall, when thereto respectively required, neglect or refuse to make, take, or swear, and subscribe such Oath or Affirmation, then and in such Case such licensed Brewer shall not be entitled to Payment of any Allowance under this Act.

If Collector be satisfied as to the Truth of the Account delivered, he shall deliver a Certificate to the Brewer, entitling him to receive an Allowance of 3s. 6d. for every Barrel of Malt used.

IV. And be it further enacted, That if the Collector of such District, or other Officer so appointed as aforesaid, shall be satisfied of the Truth of the several Matters and Things stated and set forth in the several Accounts, Oaths, or Affirmations which shall have been delivered and made pursuant to the Provisions aforesaid, it shall and may be lawful for such Collector, or other Officer aforesaid, to give such Brewer a Certificate under his Hand of the Quantity of Malt appearing to him to have been used and consumed by such Brewer within such Period, from the Sixth Day of *January* to the Fifth Day of *July* One thousand eight hundred and twenty; and upon Production of such Certificate to the Commissioners of Inland Excise and Taxes in *Ireland*, it shall and may be lawful for such Commissioners, or any Three of them, to pay or cause to be paid out of any Revenue under their Management to such Brewer, or to be allowed to such licensed Brewer, in such Manner as the said Commissioners shall direct, a Sum after the Rate of Three Shillings and Sixpence for every Barrel of Malt which shall appear to have been so actually used and consumed by such Brewer in the making or brewing of Beer, Ale, or Porter, within such Period.

Commissioners of Inland Excise and Taxes to make Regulations for Payment of

V. And be it further enacted, That it shall and may be lawful for the said Commissioners of Inland Excise and Taxes, or any Three of them, from Time to Time to make such further or other Rules, Orders, and Regulations, with respect to the obtaining and Payment of any Allowance or Sums of Money under this Act, and for the preventing

Allowances and for preventing Frauds.

preventing of Frauds in claiming the same, as the said Commissioners or any Three of them shall think fitting or expedient; and all such Rules, Orders, and Regulations, when so made, shall be obeyed and complied with by all Persons claiming Payment of such Sums; and that no such Sums of Money or Allowance shall be paid to any Person or Persons neglecting or refusing to comply with such Rules, Orders, and Regulations, when the same shall be so made.

Punishment for false Swearing.

VI. And be it further enacted, That if any Person who shall take such Oath, or make such Affirmation, as is by this Act required to be taken or made, shall wilfully or knowingly swear or affirm falsely therein, every such Person, being duly convicted thereof, shall suffer the Pains and Penalties to which Persons guilty of wilful or corrupt Perjury are or shall be subject by any Law in force in *Ireland*; and if any Person shall corruptly procure or suborn any other Person or Persons to swear or affirm falsely in any such Oath or Affirmation, every such Person, being duly convicted of such procuring or suborning, shall for every such Offence incur and suffer such Penalties, Forfeitures, Pains, and Disabilities, as Persons convicted of Subornation of Perjury are respectively liable unto by any Law in force in *Ireland*.

Act may be altered this Session.

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

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