

ANNO TERTIO

GEORGII IV. REGIS.

CAP. XVIII.

An Act to repeal the Excise Duty on Malt charged by an Act made in the Second Year of His present Majesty, to allow the said Duty on Malt in Stock, and to make Regulations for better securing the Duties on Malt.

[3d *April* 1822.]

WHEREAS it is expedient that the Duty of Excise on Malt charged by an Act made in the Second Year of the Reign of His present Majesty, for continuing to His Majesty certain Duties on Malt, Sugar, Tobacco and Snuff, Foreign Spirits and Sweets, in *Great Britain*, and on Pensions, Offices, and Personal Estates in *England*, for the Service of the Year One thousand eight hundred and twenty-one, should be repealed; be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this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 Twenty-fifth Day of *February* One thousand eight hundred and twenty-two, the said Duty of Excise on Malt charged and imposed by the said recited Act, shall cease and determine, and shall be no longer paid or payable, save and except in all Cases relating to the recovering, allowing, or paying any Arrear thereof which at that Time remained unpaid, or to any Fine, Penalty, or Forfeiture relating thereto, which at any Time before that Day had been incurred.

1 & 2 G. 4. c. 3.

Duty on Malt imposed by recited Act to cease after Feb. 25, 1822.

Allowance of 1*s.* per Bushel to Maltsters, &c. for Stock produced within a certain Time, after the Deduction of 12 per Cent on Brown or Porter Malt and 5 per Cent. on all other Malt for the Swell.

II. And be it further enacted, That there shall be paid and allowed as herein-after mentioned, to every Maltster or Maker of Malt, Seller or Retailer of Malt, Common Brewer, Distiller, Victualler, and Vinegar Maker, One Shilling for every Bushel of all dry unground Malt produced to and taken account of by the proper Officer of Excise after the Fifteenth Day of *February*, and before the Third Day of *March* One thousand eight hundred and twenty-two, as the Stock of such Maltster or Maker of Malt, Seller or Retailer of Malt, Common Brewer, Distiller, Victualler, or Vinegar Maker, and for which all the Duties payable by Law upon or in respect of Malt had then been charged or paid, deducting from such Account Twelve *per Centum* on Brown or Porter Malt, and Five *per Centum* on all other dry unground Malt, for the Swell and Increase thereof, over the Quantity of such Malt charged with Duty; such Allowance to be payable and paid to the Holders of such Stock by Four equal Instalments, on the Four usual Quarter Days, commencing the Fifth Day of *July* One thousand eight hundred and twenty two, subject nevertheless to the Conditions and Regulations herein-after contained.

Duty not to be charged for Grain in Operation.

III. And be it further enacted, That the Duty hereby repealed shall not be paid or payable for or in respect of any Corn or Grain actually in Operation for the making thereof into Malt by any Maltster or Maker of Malt, at or after the Time when the Officer or Officers of Excise took an Account of the dry unground Malt in the Stock, Custody, or Possession of such Maltster or Maker of Malt.

Officer to give a Certificate to Maltsters, &c. entitled to Allowance, of the Quantities of Brown or Porter or other Malt, &c.

IV. And be it further enacted, That the Officer and Officers of Excise, or some or one of them, who shall have taken such Account as aforesaid, shall with all convenient Speed after the passing of this Act, and without Fee or Reward, give to every Maltster and Maker of Malt, Seller or Retailer of Malt, Common Brewer, Distiller, Victualler, and Vinegar Maker, entitled to the Allowance aforesaid, for or in respect of any such Malt, a Certificate expressing the Quantities of such Brown or Porter or other Malt respectively, after such Deduction as aforesaid, so taken account of, and the Amount of the Allowance for and upon such Malt, and specifying the Name and Place of Abode of the Person or Persons of whose Stock such Account was taken, and whether he, she, or they was or were at that Time a Maltster or Maltsters, or Maker or Makers of Malt, or Seller or Sellers, or Retailer or Retailers of Malt, Common Brewer or Common Brewers, Distiller or Distillers, Victualler or Victuallers, or Vinegar Maker or Vinegar Makers respectively.

Penalty on forging or using a false Certificate, 200*l.*, or 40*s.* for every Bushel of Malt expressed in such Certificate.

V. And be it further enacted, That if any Person or Persons shall counterfeit or forge, or cause to be counterfeited or forged, any Certificate by this Act required or directed, or shall knowingly or willingly give any false or untrue Certificate, or shall fraudulently alter or erase, or cause to be fraudulently altered or erased, any Certificate granted by any Officer or Officers of Excise, or any Part thereof, or shall produce or make use of any Certificate, knowing the same to be forged, counterfeited, false, untrue, altered, or erased, every such Person or Persons shall for each and every such Offence forfeit and pay the Sum of Two hundred Pounds, or Forty Shillings

per Bushel for every Bushel of Malt mentioned or expressed in such Certificate, at the Election of His Majesty's Attorney General.

On Production of Certificate to the proper Officer and Oath made that the Duty on the Malt has been paid, and that the Account of the Malt for which Allowance is claimed is just, the Sum specified in the Certificate shall be paid in Manner herein mentioned.

VI. And be it further enacted, That on any such Certificate given by any Officer or Officers of Excise for any Allowance to be made or granted by virtue of this Act as aforesaid, being produced by such Maltster or Maker of Malt, Seller or Retailer of Malt, Common Brewer, Distiller, Victualler, or Vinegar Maker, or his, her, or their Agent or Agents, to the Commissioners of Excise, or to the Person appointed by them or any Three of them to receive the same, within the Limits of the Chief Office of Excise in *London*, or to the Collector of Excise of the Collection in which any such Certificate was granted, out of the said Limits; and on Oath being made by such Maltster and Maker of Malt, Seller or Retailer of Malt, Common Brewer, Distiller, Victualler, or Vinegar Maker, before any of the said Commissioners of Excise, or the Person appointed by the said Commissioners of Excise or any Three of them for that Purpose, or before the Collector of Excise of the Collection in which such Certificate was granted (which Oath the said Commissioners, and the Person appointed by them, and the several Collectors and Supervisors of Excise, are respectively hereby authorized and empowered to administer), that he, she, or they believes or believe that all the proper Duties have been paid or charged for or in respect of the whole Quantity of the Malt specified in such Certificate, and that the said Malt, or any Part thereof, hath not been taken an Account of for the Purpose of obtaining the Allowance granted by this Act more than once, or in any Place or Places save and except in the Stock, Custody, or Possession of the Person or Persons making the said Oath, and claiming the Allowance for or in respect of such Malt; and that the whole Quantity of the said Malt, of the respective Kinds mentioned in such Certificate, was, at the Time therein specified, in his, her, or their Custody and Possession, and was the sole Property of the said Person or Persons, or was held by him, her, or them as the Property of, and for the Use of, some other Maltster or Maker of Malt, Seller or Retailer of Malt, Common Brewer, Distiller, Victualler, or Vinegar Maker; and that the said Certificate is true, to the best of his, her, or their Knowledge and Belief; and that no false Statement, Art, or Contrivance was used to deceive the Officer taking an Account of such Malt or any Part thereof, or to render the Account or Amount thereof expressed in such Certificate untrue; the said Commissioners of Excise, or the major Part of them, or such Collector as aforesaid, being satisfied of the Truth of such Oath, shall, out of the Money in their Hands respectively on account of the Duties on Malt, if they respectively shall have sufficient Money on such Account, pay to the Maltster or Maker of Malt, Seller or Retailer of Malt, Common Brewer, Distiller, Victualler, or Vinegar Maker, or to his, her, or their Agent or Agents entitled to the same, the Sum of Money specified in such Certificate in Manner following; that is to say, One Fourth Part thereof on the Fifth Day of *July* One thousand eight hundred and twenty-two, One Fourth Part thereof on the Tenth Day of *October* One thousand eight hundred and twenty-two, One Fourth Part thereof on the Fifth Day of *January* One thousand eight hundred and twenty-three,

and

and the remaining One Fourth Part thereof on the Fifth Day of *April* One thousand eight hundred and twenty-three; and if the said Commissioners or Collectors respectively shall not at such Times have sufficient Money on such Account in their respective Hands for the Purpose aforesaid, the said Commissioners or Collectors respectively shall pay the said Allowance out of any Money in their respective Hands arising from the consolidated Duties of Excise.

Buyers of Malt charged with the Duties of 3*s.* 6*d.* per Bushel, entitled to the Allowance granted by this Act; and the Sellers shall abate or refund the same accordingly.

VII. And whereas Maltsters or Makers of Malt, Sellers or Retailers of Malt, Common Brewers, Distillers, Victuallers, or Vinegar Makers, may have made Sales or Deliveries, or Contracts or Agreements for the Sale or Delivery of Malt, as Malt in respect of which the full Duties of Three Shillings and Sixpence *per* Bushel were charged or paid; but for which, as Part of the Stock as aforesaid of such Maltsters or Makers of Malt, Sellers or Retailers of Malt, Common Brewers, Distillers, Victuallers, or Vinegar Makers, the Allowance of the Duty hereby repealed is by this Act granted; and it is reasonable that Provision should be made by this Act for Relief of the Buyers of such Malt, so far as the Amount of the Duty hereby repealed and allowed formed a Part of the Price of the Malt so sold or delivered, or for which such Contracts or Agreements have been made, and shall be paid to the Seller of such Malt in respect thereof; be it therefore enacted, That every Maltster or Maker of Malt, Seller or Retailer of Malt, Common Brewer, Distiller, Victualler, or Vinegar Maker, who shall have sold or delivered, or contracted or agreed to sell or deliver, any Malt in respect of which the Duty hereby repealed is by this Act allowed, and which Malt was so sold or delivered, or contracted or agreed to be sold or delivered, as Malt which was charged with or had paid the full Duties of Three Shillings and Sixpence *per* Bushel, shall abate and deduct, and if the Purchase Money has been paid, shall refund and return to the Buyer of such Malt, from the Price for which such Malt was so sold or delivered, or contracted or agreed to be sold or delivered, the whole of the Allowance granted by this Act, and received by the Seller of such Malt in respect thereof, and shall stand and be possessed of the Amount of the Allowance so granted and received as Money had and received to the Use of the Buyer of such Malt; and that no Action or Suit at Law, or in Equity, shall be brought or be maintainable against the Buyer of any such Malt by any Maltster or Maker of Malt, Seller or Retailer of Malt, Common Brewer, Distiller, Victualler, or Vinegar Maker, being the Seller thereof, for so much of the Price of such Malt as shall be equal to the Amount of the Allowance of Duty granted by this Act, and so received by such Seller; and all Proceedings brought or instituted for the Recovery thereof, shall be null and void to all Intents and Purposes whatsoever.

Sums paid out of the consolidated Duties shall be replaced out of the Duties on Malt.

VIII. Provided always, and be it further enacted, That whatever Sum or Sums of Money shall be paid as aforesaid, out of the consolidated Duties of Excise, shall be replaced to such consolidated Duties out of the first Monies that shall arise and be received from and on account of the Duties of Excise on Malt, in preference to all other Payments whatsoever.

IX. And

IX. And be it further enacted, That every Person who shall knowingly or wilfully take a false Oath on or in relation to any such Certificate as aforesaid, or any of the Matters therein expressed or contained, shall for every such Offence forfeit and lose the Sum of Two hundred Pounds, or Forty Shillings *per* Bushel for every Bushel of Malt mentioned or expressed in such Certificate, at the Election of His Majesty's Attorney General. Penalty on taking a false Oath in relation to Certificates.

X. And be it further enacted, That there shall be granted, allowed, and paid, for and upon every Barrel of Strong Beer or Ale made or brewed after the Twenty-fifth Day of *February* One thousand eight hundred and twenty-two, in *Great Britain*, and for which all the Duties payable by Law shall have been charged or paid, and which shall be duly exported to Foreign Parts as Merchandize, a Drawback of Fourteen Shillings and Two-pence only, in lieu of the Drawback now payable on Beer so exported; and which Beer shall be exported, and the said Drawback thereupon hereby granted shall be allowed and paid in such and the like Manner, and subject to all and every the like Conditions, Restrictions, Rules, Regulations, Provisions, Pains, Penalties, and Forfeitures, as Beer exported and the Drawback thereupon granted were made subject and liable to by an Act made in the Fifty-ninth Year of the Reign of His late Majesty King *George* the Third, for granting to His said late 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. For every Barrel of Beer or Ale brewed after Feb. 25, 1822, and exported, a Drawback allowed of 14*s*. 2*d*. 59 G. 3. c. 53

XI. And whereas by the said Act made in the Fifty-ninth Year aforesaid, it was enacted, that all Beer and Ale above the Price of Eighteen Shillings the Barrel (exclusive of the Duties) shall be denominated, deemed, and taken to be Strong Beer or Ale, and all Beer of the Price of Eighteen Shillings the Barrel (exclusive of the Duties) shall be denominated, deemed, and taken to be Table Beer within the Meaning of that Act and of all other Acts of Parliament in force relating to Beer or Ale: And whereas it is expedient, on the Reduction by this Act of the Duty payable on Malt, that so much of the above Act as is above recited should be repealed, and the Price of Table Beer thereby reduced to Sixteen Shillings *per* Barrel, exclusive of the Duties; be it therefore enacted, That from and after the passing of this Act, so much of the said Act made in the Fifty-ninth Year aforesaid as is herein-before recited, shall be and the same is hereby repealed; and that from and after the passing of this Act, all Beer and Ale above the Price of Sixteen Shillings the Barrel (exclusive of the Duties) shall be denominated, deemed, and taken to be Strong Beer or Ale, and all Beer of the Price of Sixteen Shillings the Barrel or under (exclusive of the Duties) shall be denominated, deemed, and taken to be Table Beer within the Meaning of the several Acts of Parliament in force relating to Beer or Ale. Beer and Ale above 16*s*. the Barrel (exclusive of Duties), shall be deemed Strong, and Beer of 16*s*. or under, shall be deemed Table Beer.

XII. And whereas Maltsters and Makers of Malt for Exportation do frequently mix the Produce of Two or more Steepings of Corn or Grain, that have been entered to be made into Malt for Exportation, on or as soon as it comes off from the Kiln, by reason whereof the Grain making into Malt for Exportation to be kept separate from other Steep-

ings, until measured in Presence of the Officer, on Penalty of 50*l.*

Officers for the Duties on Malt cannot ascertain the real Produce thereof, by which Means great Quantities of each Steeping of Malt are or may be privately conveyed away and made use of for Home Consumption, though the same has not been charged with the Duty, as all Malt made for Home Consumption ought to be; be it enacted, That all and every Maltster or Maltsters, or Maker or Makers of Malt for Exportation, shall keep the whole and entire Quantity of his, her, or their Corn or Grain making into Malt for Exportation of one Steeping or Wetting, when the same shall be on the Kiln, or after the same shall be taken off the Kiln, separate and apart from all and every Part of any other former Steeping or Wetting of Corn or Grain, until the same shall have been measured by such Maltsters or Makers of Malt, in the Presence of some Officer or Officers for the Duty upon Malt, on pain of forfeiting and losing the Sum of Fifty Pounds.

Notice to be given of the Hour when Malt for Exportation is to be taken off the Kiln.

Such Malt to be carried immediately on Shipboard, or secured, on Penalty of 50*l.*

XIII. And be it further enacted, That all such Maltsters or Makers of Malt for Exportation shall give Notice in Writing to some Officer or Officers of the Duties upon Malt, or shall leave Notice in Writing at the next Office of Excise where the Journal is kept, of the Hour when he, she, or they shall intend to take any Malt off the Kiln or Kilns, that such Officer or Officers may attend the measuring of such Malt; and after such Malt has been measured, the same shall be immediately carried on Shipboard, if intended to be then exported, or else shall be immediately locked up and secured in some Storehouse or other Place belonging to such Maltsters or Makers of Malt, in the Presence of the said Officer or Officers, on pain of forfeiting the Sum of Fifty Pounds.

Storehouse where such Malt is secured not to be opened, or Entrance made, without giving Notice to the Officer, on Penalty of 100*l.*

XIV. And be it further enacted, That if any such Maltster or Maltsters, or Maker or Makers of Malt, or any other Person or Persons whatsoever, by his Order, Privity, or Direction, after any Steeping or Making of Malt shall have been locked up and secured in any Storehouse, or other Place or Places, in Manner as aforesaid, shall open any of the Locks or Doors, or shall make any Way or Kind of Entrance into such Storehouse, or other Place or Places, or shall remove any Part whatsoever of the Partition between any such Storehouse or Place, and any other Place or Places whatsoever next thereunto adjoining, or shall remove out of the said Storehouse or other Place, any Quantity whatsoever of the Malt that has been so locked up and secured, without the Knowledge and Consent of, or without first having given Notice to some Officer or Officers for the said Duties, he, she, or they shall respectively forfeit and lose the Sum of One hundred Pounds.

Storehouses used for securing Malt for Exportation to be cleared out every 15 Months after the 5th of July, on Penalty of 50*l.*

XV. And the better to enable the Officers for the Duties upon Malt to discover whether all such Malt made for Exportation, and that has been locked up and secured in any Storehouse or other Place or Places to be exported, has been really exported; be it enacted, That all and every such Maltster or Maltsters, Maker or Makers of Malt, who shall at any Time have any Quantity of Malt locked up and secured in any Storehouse or any other Place or Places, as is before directed, to be exported, shall within Fifteen Months next after

the Fifth Day of *July* preceding, remove and clear out of his Storehouse, or other Place or Places, all and every Part and Parcel thereof, that at any Time after the said Fifth Day of *July* shall be locked up, and secured in such Storehouse or other Place, in order to be exported, and shall always from Time to Time in every Fifteen Months after the Fifth Day of *July*, remove and clear out of such Storehouse or other Place, in order to be exported, all and every Part or Parcel of Malt that at any Time within the Fifteen Months next after the Fifth Day of *July* preceding, shall be locked up and secured in any Storehouse, or in any other Place or Places that shall be made use of by him, her, or them, for the keeping of Malt for Exportation, on pain of forfeiting and losing the Sum of Fifty Pounds.

Malt, re-landed after being shipped, shall be forfeited, and Treble its Value.

XVI. And be it further enacted, That if after the shipping of any Malt made to be exported, the Malt so shipped to be exported, or any Part thereof, shall be re-landed in any Part of *Great Britain*, then and in every such Case, all the Malt which shall be re-landed, and Treble the Value thereof, shall be forfeited; (that is to say), One Moiety thereof to the King, and the other Moiety to the Person or Persons who shall seize, inform, or sue for the same; and such Malt so re-landed shall and may be seized by any Officer or Officers of the Customs or Excise.

In Cases of Application for Relief when Malt has been lost or destroyed, Proof of such Loss shall be made in Manner herein mentioned.

XVII. And be it further enacted, That in all Cases where Application shall be made under any Law now in force for Relief in case of Malt lost or destroyed, it shall and may be lawful to and for the respective Proprietors of such Malt to make Proof of such Loss, and the Cause thereof, on the Oath or Oaths of One or more credible Witness or Witnesses, and of the Duty in respect of such Malt having been duly charged or paid by the respective Maltsters, Makers or Owners thereof, either before the Justices of the Peace of the County, Riding, or Division where such Malt was kept at the Time the Accident happened, or had been loaded or put on board the Vessel in which the Loss was sustained, or next adjoining to the Place where such Accident happened, or was first discovered, at their General Quarter Sessions, or before the Commissioners of Excise for the Time being, or any Three of them, who are hereby severally and respectively empowered to summon before them the Witnesses necessary to make such Proof, under the Penalty for Non-attendance of Twenty Pounds, to be levied by Distress and Order of such Justices or Commissioners respectively, and to administer to such Witnesses the Oath herein-before mentioned; and upon such Proof being made by such Witnesses, or by legal Documents, to grant such Certificate and make such Order and Allowance for Relief as is and are directed by the said Act or Acts of Parliament in that Case made and provided: Provided always, that no such Person or Persons shall be entitled to any Relief or Allowance in any such Case, unless Notice in Writing of the Accident by which such Loss has been sustained, describing the Nature, Cause, and Extent of such Loss as aforesaid, shall be delivered to the Commissioners of Excise, or to the Supervisor of Excise of the District in which such Accident shall have happened, or where such Loss shall have been first discovered, within Three Days next afterwards; or unless such Person or Persons as

as aforesaid, who shall have sustained such Loss or Damage, or his, her, or their Agents, shall give or leave Notice in Writing with the Supervisor or Collector of Excise of the Division or Collection where such Quarter Sessions shall be held, of his, her, or their Intention to apply for such Allowance or Relief, or to the Solicitor of Excise for the summary Jurisdiction where such Application is intended to be made to such Commissioners as aforesaid, Fourteen Days at the least before the Beginning of such Quarter Sessions, or before such Application to such Commissioners, and shall apply for such Relief within One Month after such Loss, or at the next General Quarter Sessions of such Justices happening after the Expiration of such Month; any thing in this or any other Act or Acts to the contrary notwithstanding.

Recovery and Application of Penalties.

XVIII. And be it further enacted, That all Fines, Penalties, and Forfeitures imposed or created 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 inform, discover, or sue for the same.

Powers of 12 C. 2. c. 24. and other Laws relating to the Excise, extended to this Act.

XIX. And be it further enacted, That all and every of the Powers, Directions, Rules, Penalties, Forfeitures, Clauses, Matters, and Things, which, in and by an Act made in the Twelfth Year of the Reign of King *Charles* the Second, intituled *An Act for taking away the Courts of Wards and Liveries, and Tenures* in Capite, *and by Knights Service, and Purveyance, and for settling a Revenue upon His Majesty in lieu thereof*, or by any other Law now in force relating to His Majesty's Revenue of Excise, are provided and established, shall be practised, used, and put in Execution in and for the Purpose of this Act, as fully and effectually to all Intents and Purposes, as if all and every the said Powers, Rules, Directions, Penalties, Forfeitures, Clauses, Matters, and Things were particularly repeated and re-enacted in this present Act.

Act may be altered this Session.

XX. 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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