

ANNO TERTIO

GEORGII IV. REGIS.

CAP. XXX.

An Act for reducing, during the Continuance of the present Duty on Malt, the Duty on Malt made from Bear or Bigg only, in *Scotland*.

[15th *May* 1822.]

WHEREAS an Act was passed in the Fifty-ninth Year of the Reign of His late Majesty King *George* the Third, 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;* whereby an Excise Duty of Two Shillings and Sixpence was imposed for and upon every Bushel of all Malt made in *Great Britain* from Barley or any other Corn or Grain: And whereas it is expedient that a smaller Duty should, during the Continuance of the present Duty on Malt, be levied upon such Malt as shall be made in *Scotland* from Bear or Bigg only, than upon Malt made from Barley or other Corn or Grain: 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-two, the Sum which shall be raised and levied pursuant to the said recited Act upon such Malt as shall from and after the said Fifth Day of *July* One thousand eight hundred and twenty-two, be made from Bear or Bigg only, in that Part of *Great Britain* called *Scotland*, shall be the Sum of One Shilling

59 G. 3. c. 53.

Malt made from Bear or Bigg to be charged 1*s.* 11*d.* instead of 2*s.* 6*d.* per Bushel, im-

posed by recited Act: Shilling and Eleven-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*, in place of Two Shillings and Sixpence, being the Amount of Duty granted by the said recited Act: Provided nevertheless, that from and after the said Fifth Day of *July* One thousand eight hundred and twenty-two, the Duty of Two Shillings and Sixpence imposed by the said recited Act 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 herein-after mentioned.

But 2*s.* 6*d.* per Bushel shall be paid for Malt brought into England.

Makers of Malt from Bear or Bigg to make Entry of Cistern and Vats, &c. at the next Office of Excise, declaring that they are to make Malt from that Grain only.

II. And be it further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-two, all and every Person or Persons who shall propose or intend to make Malt from Bear or Bigg only, in that Part of *Great Britain* called *Scotland*, before he, she, or they shall erect, set up, alter, enlarge, or make use of any Cistern, Uting Vat, or other Utensil for wetting or steeping Bear or Bigg to be made into Malt, or any Kiln, Floor, Room, or other Place for the making or keeping of such Malt, or for the laying or keeping of Bear or Bigg for the Purpose of being made into Malt, shall make a true and particular Entry in Writing at the next Office of Excise, of every such Cistern, Uting Vat, Utensil, Kiln, Floor, Room, or Place whatsoever, and shall in such Entry express and declare that he, she, or they is or are to make Malt from Bear or Bigg only, and from no other Grain whatsoever mixed or unmixed with Bear or Bigg, in such Cistern, Uting Vat, Utensil, Kiln, Floor, Room, or other Place for the making or keeping of such Malt, and that he, she, or they is or are not to use any such Cistern, Uting Vat, Utensil, Kiln, Floor, Room, or other Place for the making or keeping of Malt made from Barley or other Corn or Grain; and if any such Person or Persons so proposing or intending to make Malt from Bear or Bigg only, shall also make, or propose or intend to make Malt from Barley or other Corn or Grain, every such Person or Persons so also making, or proposing or intending to make Malt from Barley or other Corn or Grain, shall, before he, she, or they shall erect, set up, alter, enlarge, or make, or continue to make use of any Cistern, Uting Vat, or other Utensil, for wetting or steeping Barley or other Corn or Grain to be made into Malt, or any Kiln, Floor, Room, or other Place for the making or keeping of such last-mentioned Malt, also make a true and particular Entry in Writing at the same Office of Excise, of every such last-mentioned Cistern, Uting Vat, Utensil, Kiln, Floor, Room, or Place whatsoever, and shall also in such Entry express that he, she, or they is or are to make Malt or keep Malt made from Barley or other Corn or Grain therein; and every Cistern, Uting Vat, Utensil, Floor, Room, or Place whatsoever, which shall be used for making Malt or keeping Malt made from Bear or Bigg only, shall be separate and distinct from every Cistern, Uting Vat, Utensil, Floor, Room, or Place whatsoever, which shall

If such Makers shall also propose to make Malt from Barley or other Grain, Entry shall be made in like Manner of Cistern and Vats, &c.

Utensils to be kept separate as well as the Grain, &c.

be used for making Malt or keeping Malt made from Barley or other Corn or Grain; and no Cistern, Uting Vat, Utensil, Kiln, Floor, Room, or Place whatsoever, used for making Malt or keeping Malt made from Bear or Bigg only, shall be used for making Malt or keeping Malt made from Barley or other Corn or Grain; and no Cistern, Uting Vat, Utensil, Kiln, Floor, Room, or Place whatsoever, used for making Malt or keeping Malt made from Barley or other Corn or Grain, shall be used for making Malt or keeping Malt made from Bear or Bigg only; and all Malt made from Bear or Bigg only shall at all Times be kept separate and distinct from Malt made from Barley or other Corn or Grain until the same shall be put into the Mash Tun; and if any Person or Persons proposing or intending to make Malt from Bear or Bigg only, shall not make an Entry of every Cistern, Uting Vat, Utensil, Kiln, Floor, Room, or Place whatsoever to be used for making Malt or keeping Malt made from Bear or Bigg only; or if any such Person or Persons also making, or proposing or intending to make Malt from Barley or other Corn or Grain, shall not make an Entry of every Cistern, Uting Vat, Utensil, Kiln, Floor, Room, or Place whatsoever, used or to be used for making Malt or keeping Malt made from Barley or other Corn or Grain; or if any Person or Persons shall use, for the Purpose of making Malt or keeping Malt made from Barley or other Corn or Grain, any Cistern, Uting Vat, Utensil, Kiln, Floor, Room, or Place whatsoever, entered or used for making Malt or keeping Malt made from Bear or Bigg only, or shall use for the Purpose of making Malt or keeping Malt made from Barley or other Corn or Grain, any Cistern, Uting Vat, Utensil, Kiln, Floor, Room, or Place whatsoever, entered or used for the making Malt or keeping Malt made from Bear or Bigg only, or shall not keep all Malt made from Bear or Bigg only, separate and distinct from Malt made from Barley or other Corn or Grain, until the same shall be put into the Mash Tun; every Person, and all Persons so offending in any of the above Particulars, shall forfeit the Sum of Two hundred Pounds for every Cistern, Uting Vat, Utensil, Kiln, Floor, Room, or Place whatsoever, used contrary to the Provisions of this Act, or the Sum of Two hundred Pounds for every and each Offence; and moreover, every Maltster or Maltsters, Maker or Makers of Malt, so offending in any of the above Particulars, shall be deemed and taken to be, and is and are hereby expressly declared to be a Maltster or Maltsters, Maker or Makers of Malt from Barley or other Corn or Grain, subject to the full Duty imposed by the said recited Act, of Two Shillings and Sixpence for every Bushel of Malt made by him, her, or them, and to all other Duties, Regulations, Provisions, Restrictions, Penalties, and Forfeitures to which any Maltsters or Makers of Malt from Barley or other Corn or Grain are subject and liable by virtue of any Act or Acts now in force.

Penalty for Default.

III. And be it further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-two, when and so often as any such Maltster or Maltsters, Maker or Makers of Malt from Bear or Bigg only, shall have made such Entry as aforesaid, expressing that he is to make Malt from Bear or Bigg only, such Entry shall be and remain in force, as to such Maltster or Maker, and the

Entry to remain in force until Notice is given of withdrawing it.

the Place and Utensils in such Entry mentioned, until such Maltster or Maltsters, Maker or Makers of Malt respectively, shall deliver to and leave with the proper Officer of Excise a Notice in Writing signifying that he, she, or they has or have withdrawn and renounced the said Entry, and is or are no longer to continue to make Malt from Bear or Bigg only in Manner aforesaid.

Maltsters not allowed to withdraw Entry till the Bear or Bigg in Possession is made into Malt, and accounted for and charged with Duty.

IV. And be it further enacted, That no such Maltster or Maltsters, Maker or Makers of Malt from Bear or Bigg only, under the Provisions of this Act, shall be permitted to withdraw or renounce his, her, or their Entry so made as aforesaid, at any Time, until all the Bear or Bigg in his, her, or their Custody or Possession shall have been and is completely made into Malt and dried off, and until the whole thereof has been taken account of, and the Duties thereon have been duly charged by the proper Officer of Excise, and paid; but the Officers of Excise shall and may continue to survey such Maltster or Maltsters, Maker or Makers of Malt, until the whole of such Bear or Bigg is completely made into Malt, dried off, taken account of, and charged with Duty, and such Duty is paid, as before mentioned.

Maltsters making from Barley not permitted to make an Entry as a Maltster from Bear or Bigg till the Malt made from Barley is accounted for and charged with Duty, and removed;

V. And be it further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-two, no Maltster or Maltsters, Maker or Makers of Malt in *Scotland*, from Barley or other Corn or Grain, shall be permitted to make an Entry under the Provisions of this Act as a Maltster or Maltsters, Maker or Makers of Malt from Bear or Bigg only, in any Cistern, Uting Vat, Utensil, Kiln, Floor, Room, or Place theretofore used for making Malt or keeping Malt made from Barley or other Corn or Grain, until all the Malt made by him, her, or them from Barley or other Corn or Grain shall be completely dried off, taken account of, and charged with Duty, and such Duty paid, and until all the Barley and other Corn or Grain in his, her, or their Custody or Possession shall be completely removed and carried away from and out of every such Cistern, Uting Vat, Utensil, Kiln, Floor, Room, or Place so theretofore used for making Malt or keeping Malt made from Barley or other Corn or Grain; and no Maltster or Maltsters, Maker or Makers of Malt from Bear or Bigg only, under the Provisions of this Act, shall be permitted to make an Entry as a Maltster or Maltsters, or Maker or Makers of Malt from Barley or other Corn or Grain, in any Cistern, Uting Vat, Utensil, Kiln, Floor, Room, or Place theretofore used for making Malt or keeping Malt made from Bear or Bigg only, until all the Malt made under the Provisions of this Act, from Bear or Bigg only, in such Cistern, Uting Vat, Utensil, Kiln, Floor, Room, or Place, shall be completely dried off, taken account of, and charged with Duty, and such Duty paid, and shall be completely removed and carried away from and out of every such Cistern, Uting Vat, Utensil, Kiln, Floor, Room, or Place; and all or any Entry or Entries which shall be made, or offered or tendered to be made, contrary to the true Intent and Meaning hereof, shall be and is hereby declared to be wholly null and void.

and Maltsters making from Bear or Bigg, in changing to Barley, to be subject to a similar Regulation.

Places of Entry for making and keeping

VI. And be it further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-two, no

Person or Persons whatsoever shall be permitted to make Entry or Use of any House or Place for the laying, making, or keeping of Malt made from Bear or Bigg only, or to receive any Bear or Bigg into any House or Place belonging to him, her, or them, unless the same shall be completely separate and apart, and under a different Roof, and in separate and wholly detached Premises, from any House or Place entered or used for the making, laying, or keeping of Malt made from Barley and other Corn or Grain, or in which Barley or other Corn or Grain is laid or kept; and no Person or Persons shall be permitted to make an Entry or Use of any House or Place for the making, laying, or keeping of Malt made from Barley or other Corn or Grain, or to receive any Barley or other Corn or Grain into any House or Place belonging to him, her, or them, unless the same shall be completely separate and apart, and under a different Roof, and in wholly separate and detached Premises, from any House or Place entered or used for the making, laying, and keeping of Malt made from Bear or Bigg only; and if any Entry or Entries shall be made or offered to be made contrary to the true Intent and Meaning of this Act, every such Entry shall be and is hereby declared to be null and void; and any Person or Persons making, laying, or keeping any Malt, or any Bear or Bigg, or any Barley or other Corn or Grain, in any House or Place, Houses or Places, contrary to the true Intent and Meaning hereof, shall for every such Offence forfeit and lose the Sum of Two hundred Pounds, and all such Malt so made, laid, or kept, and all such Bear or Bigg, or Barley or other Corn so laid or kept, shall be forfeited and lost, and shall and may be seized by any Officer or Officers of Excise.

of Malt from Bear or Bigg to be apart from Places for making and keeping of Malt from Barley.

Entry not duly made shall be void.

Persons offending to forfeit 200*l.* and the Malt.

VII. And be it further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-two, no Bear or Bigg shall be brought into the Custody or Possession of any Maltster or Maltsters, Maker or Makers of Malt from Bear or Bigg only, under the Provisions of this Act, or into any Room or other Place made use of by such Maltster or Maltsters, Maker or Makers of Malt from Bear or Bigg only, for the making, laying, or keeping of such Malt, or of Bear or Bigg to be made into Malt, whether the said Room or other Place shall be entered or not entered, without first giving Notice thereof to the proper Officer of Excise of the Division or Place within which such Room or other Place is situate, and without thereupon producing to the said Officer, and leaving with him, an authentic Certificate under the Handwriting of the Grower from whom such Bear or Bigg is purchased or received, or if such Bear or Bigg shall not have been purchased from the Grower by such Maltster or Maltsters or Maker or Makers of Malt from Bear or Bigg only, then under the Handwriting of the Seller thereof, testifying that such Corn or Grain so sold, sent, or delivered with such Certificate unto and received by such Maltster or Maltsters, Maker or Makers of Malt from Bear or Bigg only, is really and actually Bear or Bigg only, without any Mixture therein, or any Addition thereto, of any other Kind or Species of Corn or Grain whatsoever, and also stating the Place, Parish, and County where, and the Person by whom the same was grown, if such Certificate shall be under the Handwriting of the Grower of such Bear or Bigg, and if the same shall be under the

No Bear or Bigg to be brought into the Possession of the Maltster without Notice to the proper Officer, and leaving with him a Certificate from the Grower, &c. that the same is not mixed with other Grain.

Handwriting of any other Person, then such Person shall state the Place, Parish, and County where, and the Person by whom the same was grown, according to the best of his Knowledge and Belief; and all such Certificates, underwritten by the Officer of Excise to whom the same are respectively delivered, shall be transmitted by the Surveyor of the District to the Commissioners of Excise, as they shall direct: And if any Bear or Bigg shall be brought or received into the Custody or Possession of any such Maltster or Maltsters, Maker or Makers of Malt from Bear or Bigg only, contrary to the Provisions of this Act, or shall be received into the Custody or Possession of any such Maltster or Maltsters, Maker or Makers of Malt from Bear or Bigg only, without such Notice and Certificate as is herein-before mentioned, all such Bear or Bigg shall be forfeited and lost, and shall and may be seized by any Officer or Officers of Excise, and such Maltster or Maltsters, Maker or Makers of Malt, into whose Custody or Possession the same shall be brought, or in whose Custody or Possession the same shall be found, shall forfeit and lose the Sum of Two hundred Pounds.

Penalty, Forfeiture of Grain, and 200*l.*

Penalty on Persons giving false Certificates to Maltsters, and on Maltsters using them, 200*l.*

VIII. And be it further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-two, if any Person or Persons whatsoever shall give or grant unto any Maltster or Maltsters, Maker or Makers of Malt from Bear or Bigg only, or any such Maltster or Maker shall produce any false or untrue Certificate, signifying or certifying that any Corn or Grain whatsoever, sold, sent, or delivered unto, or had or received by any such Maltster or Maltsters, Maker or Makers of Malt as aforesaid, is really Bear or Bigg only, without the Mixture or Addition of any other Corn or Grain, when such Corn or Grain so sold, sent, or delivered, is not really and truly Bear or Bigg only, without such Mixture or Addition of other Corn or Grain, or containing any other false or untrue Statement, every such Person or Persons shall for every such Offence forfeit and lose the Sum of Two hundred Pounds.

Bear or Bigg delivered to Maltsters to be kept separate from any other for 24 Hours till the Officer shall inspect it:

IX. And be it further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-two, when any Bear or Bigg, or other Corn or Grain whatsoever, shall be brought and received into the Custody or Possession of any Maltster or Maltsters, Maker or Makers of Malt from Bear or Bigg only, under the Provisions of this Act, or into any House, Room, or Place made use of by such Maltster or Maltsters, Maker or Makers of Malt from Bear or Bigg only, for the making, laying, or keeping of such Malt as aforesaid, or of Bear or Bigg to be made into Malt, then and in every such Case all such Bear or Bigg or other Corn or Grain shall be kept separate and apart from, and not in any Manner mixed or confounded with any other Bear or Bigg in the Custody or Possession of such Maltster or Maltsters, Maker or Makers of Malt as aforesaid, for the Space of Twenty-four Hours at least after the same hath been so received into his, her, or their Custody or Possession, and until the Officer of Excise has had an Opportunity of inspecting and examining the same; and such Bear or Bigg shall in all time thereafter be kept separate and distinct from Barley or other Corn or Grain in the Custody or Possession of such Maltster or Maltsters, Maker or Makers of Malt as aforesaid; and if any such Bear or Bigg shall not be kept

If mixed, it shall be forfeited.

separate and apart from all other Bear or Bigg, and from all Barley or other Corn or Grain, as is herein directed, then and in every such Case all such Bear or Bigg so mixed or confounded, and all the Barley or other Corn or Grain with which the same shall be so mixed or confounded, shall be forfeited and lost, and shall and may be seized by any Officer or Officers of Excise; and the Maltster or Maltsters, Maker or Makers of Malt, in whose Custody the same shall be found, shall forfeit and lose the Sum of Fifty Pounds.

Penalty 50*l.*

X. And be it further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-two, it shall not be lawful for any Maltster or Maltsters, Maker or Makers of Malt from Bear or Bigg only, under the Provisions of this Act, to wet, steep, or put into Water any Bear or Bigg in order to be made into Malt, until the Expiration of Twenty-four Hours at least after the said Bear or Bigg shall have been brought into his, her, or their Custody or Possession, or until the Officer of Excise has had an Opportunity of inspecting and examining the same; and if any such Maltster or Maltsters, Maker or Makers of Malt from Bear or Bigg only, shall begin to wet, steep, or put into Water, any Bear or Bigg in order to be made into Malt, before the Expiration of Twenty-four Hours after such Bear or Bigg has been brought into his, her, or their Custody or Possession, or before the Officer of Excise has had an Opportunity of inspecting and examining the same, whether Notice of his, her, or their Intention to wet the same shall or shall not have been given, he, she, or they shall forfeit and lose for every such Offence the Sum of Fifty Pounds; and all the Bear or Bigg so begun to be wet, steeped, or put into Water as aforesaid, shall be forfeited and lost, and shall and may be seized by any Officer or Officers of Excise.

Bear or Bigg not to be steeped for 24 Hours, or until Officer shall have inspected it, on Penalty of 50*l.* and Forfeiture of Grain.

XI. And be it further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-two, all and every Officer and Officers of Excise shall be and is and are hereby authorized and required to examine and take account of all Bear or Bigg, Barley, or other Corn, Grain, and Malt whatsoever, which shall or may at any Time be in the Custody or Possession of any Maltster or Maltsters, Maker or Makers of Malt from Bear or Bigg only, under the Provisions of this Act, whether the same shall be actually making or made into Malt or not, and shall have full Power to ascertain, in such Manner as shall be to his Satisfaction, the Quantity and the Species or Kind thereof, and of the Corn or Grain from which any such Malt has been made; and shall be authorized to take a Sample or Samples of all such Bear or Bigg, Barley, or other Corn or Grain, and Malt respectively, if such Officer or Officers shall deem the same to be necessary, such Sample or Samples not exceeding Two Ounces in the Whole out of each separate Parcel of Bear or Bigg, Barley, or other Corn or Grain, or Malt; and if any Person or Persons shall at any Time hinder, obstruct, or deceive any such Officer or Officers in examining the Species or Kind of such Bear or Bigg, Barley, or other Corn or Grain, or Malt as aforesaid, or in ascertaining the Quantity thereof respectively, or in taking Samples of the same, or use any Means, Art, or Device for that Purpose, every such Person or Persons

Officer to take an Account of Bear and Bigg, and of other Grain, and may take Samples.

Penalty on obstructing Officer, 200*l.*

sons shall, for every such Offence, forfeit and lose the Sum of Two hundred Pounds.

Barley, or Malt from Barley, found in Possession of Maltster malting from Bear or Bigg only shall be forfeited, and the Maltster shall forfeit 200*l.* and be charged 2*s.* 6*d.* for every Bushel of Malt in his Possession.

XII. And be it further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-two, if any Officer or Officers of Excise shall find and discover any Barley or other Corn or Grain mixed with Bear or Bigg, or any Malt which has been made from Barley or other Corn or Grain mixed with Malt made from Bear or Bigg, in the Custody or Possession of or on the Premises belonging to any Maltster or Maltsters, Maker or Makers of Malt from Bear or Bigg only, contrary to the Provisions of this Act, then all such Barley or other Corn or Grain, and Bear or Bigg, and all such Malt made from Barley or other Corn or Grain, and also all the Malt made from Bear or Bigg with or among which the same shall be mixed or mingled, shall be forfeited and lost, and shall and may be seized by any Officer or Officers of Excise; and the Maltster or Maltsters, Maker or Makers of Malt, with whom or in whose Custody such Barley, or other Corn or Grain mixed with Bear or Bigg, or Malt made from such Barley or other Corn or Grain mixed with Malt made from Bear or Bigg, shall be found, shall forfeit and lose the Sum of Two hundred Pounds, and shall also be charged with and shall pay the full Duty of Two Shillings and Six-pence by the said recited Act imposed for and upon all and every Bushel of Malt whatsoever that shall then be in his, her, or their Custody or Possession, whether the same shall be completely made or not, and from whatever Species of Grain the same shall or may be making or made, or pretended or alleged to be making or made.

Maltsters malting from Bear or Bigg liable to the Regulations to which other Maltsters are liable, and entitled to the same Allowances.

XIII. And be it further enacted, That all and every Maltster or Maltsters, Maker or Makers of Malt from Bear or Bigg only, shall be subject and liable to all the Rules, Regulations, Restrictions, Provisions, Penalties, and Forfeitures, for securing, charging, computing, levying, and paying the Duty or Duties upon Malt, and for preventing Frauds relating thereto, to which any Maltster or Maltsters, Maker or Makers of Malt from Barley or other Corn or Grain is or are made subject and liable by any Act or Acts of Parliament now in force; and such Maltster or Maltsters, Maker or Makers of Malt from Bear or Bigg only, shall have and be entitled to the same and no other Allowances in charging and computing the Duties imposed upon Malt made by him, her, or them, as are made or given to Maltsters or Makers of Malt from Barley or other Corn or Grain, in virtue of any Act or Acts of Parliament now in force, save and except where the same shall or may be expressly altered by any of the Clauses, Matters, or Things herein-before specially provided in regard to Maltsters or Makers of Malt from Bear or Bigg only; any thing in this Act contained to the contrary notwithstanding.

Maltsters intending to make Malt from Bear or Bigg for Exportation, shall be liable

XIV. And be it further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-two, in case any Maltster or Maltsters, Maker or Makers of Malt from Bear or Bigg, shall intend to make Malt from Bear or Bigg for the Purpose of Exportation, such Maltster or Maltsters, Maker or Makers of Malt, shall be subject and liable to all and every the Rules, Restrictions,

Provisions, Regulations, Limitations, Penalties, and Forfeitures, to which any Maltster or Maltsters, Maker or Makers of Malt for Exportation is or are liable, and shall be entitled to and shall receive the same and no other Allowances which any Maltster or Maltsters, Maker or Makers of Malt for Exportation does or is entitled to receive in virtue or in pursuance of any Act or Acts of Parliament now in force relating to the making of Malt for Exportation. to the usual Regulations.

XV. And be it further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-two, when and so often as any Distiller, or any Common Brewer or Maker of Ale or Beer in *Scotland*, or any other Person or Persons in *Scotland*, shall export or send to *England* or elsewhere any Spirits, or any Ale or Beer brewed or made in *Scotland*, every such Distiller, Common Brewer, or Maker of Ale or Beer, or such other Person or Persons, or his Foreman, Manager, or principal Servant, shall, before or at the Time of the Shipment thereof, make Oath before the Collector or other principal Officer of Excise of the Collection from whence the same shall be meant to be exported or sent (which Oath such Collector and principal Officer respectively is hereby empowered and required to administer), that the Malt used and employed in the making or brewing of such Spirits, Ale, or Beer respectively, so meant to be exported or sent to *England* or elsewhere, was Malt made from Barley or other Corn or Grain, in respect whereof the full Duty of Excise was charged and paid, or secured to be paid; and that no Malt whatsoever made from Bear or Bigg, for or in respect whereof a lesser Duty was charged or paid, was used or employed in the making or brewing thereof; and if any such Brewer or other Person or Persons shall swear falsely, every such Brewer or other Person shall suffer the Pains of Perjury. Distillers, &c. sending Spirits, &c. to England, shall make Oath that the Malt used was made from Barley, and not from Bear or Bigg. False swearing, Perjury.

XVI. And be it further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-two, it shall not be lawful for any Distiller, or any Person or Persons in *Scotland*, to make use of any Malt made from Bear or Bigg in any Distillery entered for the distilling or making of Spirits in *Scotland* for Exportation, or to receive or have in his, her, or their Custody or Possession, or in any Part of any Premises used for the Purpose of distilling or making or keeping Spirits for Exportation, or for the keeping or laying of Malt or Grain to be employed for that Purpose, any Malt made from Bear or Bigg, mixed or unmixed with any other Malt or Grain whatsoever; and if any Officer or Officers of Excise shall find or discover any Malt made from Bear or Bigg, mixed or unmixed with any other Malt or Grain whatsoever, in the Custody and Possession of, or on the Premises belonging to or used by any Distiller of Spirits in *Scotland* for Exportation, all such Malt made from Bear or Bigg, and all Malt or Grain mixed therewith, shall be forfeited and lost, and shall and may be seized by any Officer or Officers of Excise; and every Distiller of Spirits in *Scotland* for Exportation, who shall use in such Distillery any Malt made from Bear or Bigg, mixed or unmixed with other Malt or Grain, or in whose Premises or Possession any Malt made from Bear or Bigg, mixed or unmixed with other Malt or Grain, shall be received or found, shall for every such No Distiller shall make Malt from Bear or Bigg in any Distillery of Spirits, for Exportation, or receive into his Possession any Malt made from Bear or Bigg.

Malt so discovered to be forfeited, and the Owner shall forfeit 200*l.*

Offence forfeit and lose the Sum of Two hundred Pounds, to be recovered, levied, and applied as any other Excise Penalty may be recovered, levied, and applied.

In Cases of Seizures of Grain, the Proof shall lie on the Claimant, if claimed to be Bear or Bigg.

In Cases of Malt, Claimant shall prove that the Duty of 2*s.* 6*d.* per Bushel has been paid.

XVII. And be it further enacted, That if any Corn or Grain shall, after the said Fifth Day of *July* One thousand eight hundred and twenty-two, be seized as forfeited under or by virtue of the Provisions of this Act, for being Barley or other Corn or Grain than Bear or Bigg only, or for being a Mixture of Barley or other Corn or Grain with Bear or Bigg; or if any Malt shall be seized as forfeited under or by virtue of the Provisions of this Act, for being Malt made from Barley or other Corn or Grain than Bear or Bigg only, or for being Malt made from a Mixture of Barley or other Corn or Grain with Bear or Bigg, the Proof that such Corn or Grain is Bear or Bigg only, and not a Mixture of Barley or other Corn or Grain with Bear or Bigg, and that such Malt if claimed as being Malt made from Bear or Bigg under the Provisions of this Act, was made from Bear or Bigg only under the Provisions of this Act, and not from Barley or other Corn or Grain, or a Mixture of Barley or other Grain with Bear or Bigg, shall lie on the Claimant thereof; or if such Malt be claimed as Malt made from Barley or other Corn or Grain, the Proof that the full Duty imposed by the said recited Act has been charged and paid for and in respect thereof, after the Rate of Two Shillings and Sixpence for every Bushel thereof, shall lie upon the Claimant thereof respectively.

Recovery and Application of Penalties.

XVIII. 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 His Majesty's Court of Exchequer in *Scotland;* 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.

Continuance of Act.

XIX. And be it further enacted, That this Act shall continue in force during the Continuance of the present Duty on Malt.

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