

ANNO TERTIO

GEORGII IV. REGIS.

CAP. XXXVI.

An Act to reduce the Duty of Excise on Malt made in *Ireland*, and certain Drawbacks in respect thereof. [24th *June* 1822.]

WHEREAS the Duty of Excise of One Shilling *per* Bushel on Malt made in *Great Britain*, charged by an Act made in the last Session of Parliament, for continuing to His Majesty (among other Duties) certain Duties on Malt in *Great Britain*, hath ceased and determined, and been repealed, from and after the Twenty-fifth Day of *February* One thousand eight hundred and twenty-two; and it is therefore expedient that a like Proportion of the whole Duty of Excise on Malt payable in *Ireland*, under an Act made in the Fifty-ninth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to grant to His Majesty certain Duties of Excise on Malt in* Ireland, should in like Manner cease and determine and be repealed; and that the Duty of Excise on Malt made payable by the said last recited Act should be reduced accordingly: Be it therefore enacted by the King's most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 the Sum of Four Shillings *British* Currency on every Barrel of Malt containing Four Bushels *Winchester* Measure, which at any Time after the said Twenty-fifth Day of *February* One thousand eight hundred and twenty-two shall have been or shall be made of Barley or any other Corn or Grain in *Ireland* (Part of the Duty of Excise of Fourteen Shillings on every Barrel

59 G. 3. c. 87.

Instead of 14*s.* on every Barrel of Malt, 10*s.* shall be paid.

Barrel of Malt granted by the said recited Act of the Fifty-ninth Year of His late Majesty's Reign), shall cease and determine, and shall be and the same is hereby repealed; and that for and upon every such Barrel of Malt which at any Time or Times after the said Twenty-fifth Day of *February* One thousand eight hundred and twenty-two, shall have been or shall be made of Barley or other Corn or Grain in *Ireland*, by any Person or Persons whomsoever, or for which any Person shall be chargeable with Duty by Law, whether the same shall be or shall not be for Sale, the Sum of Ten Shillings *British* Currency, and no more, and so proportionably for any greater or less Quantity, shall be paid by the Maltster or Maker thereof respectively, in lieu of all Duty payable thereon under or by virtue of any Act or Acts in force in *Ireland* immediately before the passing of this Act.

An Allowance to be paid of 4s. per Barrel for all dry Malt in Stock, &c.

II. And be it further enacted, That for all dry Malt unground, which, on the said Twenty-fifth Day of *February* One thousand eight hundred and twenty-two, was in the Stock of any Maltster or Maker of Malt for Sale, or Factor or Dealer in Malt, or Common Brewer or Distiller in *Ireland*, for which the Duties payable by Law shall have been duly charged or paid, and also for all Malt chargeable with Duty in respect of all Corn or Grain which, at any Time on or after the said Twenty-fifth Day of *February* One thousand eight hundred and twenty-two, and before the Fifth Day of *March* One thousand eight hundred and twenty-two, was in Process of being made into Malt in the Malting House or Premises of any Maltster or Maker of Malt for Sale, or Brewer or Distiller making Malt, there shall be allowed and paid the Sum of Four Shillings *British* Currency on and for every Barrel of Malt charged or chargeable, or which shall have paid the Duty of Four Shillings under the said recited Act of the Fifty-ninth Year of His late Majesty's Reign, in Manner and under the Regulations herein-after mentioned.

Instead of the Drawbacks now payable, the following shall be paid; on Export of Malt to Foreign Parts, 10s. per Barrel.

III. And be it further enacted, That from and after the said Twenty-fifth Day of *February* One thousand eight hundred and twenty-two, the Sum of Four Shillings *British* Currency, Part of the Drawback or Allowance of Fourteen Shillings made payable by the said Act of the Fifty-ninth Year of His late Majesty's Reign on every Barrel of Malt made in *Ireland*, and exported to any other Place than *Great Britain*, shall be repealed, and shall cease and determine; and that from and after the said Twenty-fifth Day of *February* One thousand eight hundred and twenty-two, instead of all former Drawbacks on Malt made in *Ireland*, and exported to any other Place than *Great Britain*, there shall be paid to every Person who shall legally export from *Ireland* to any other Place than *Great Britain* any Malt made in *Ireland*, the Drawback and Allowance following; that is to say, for every Barrel of such Malt, containing Four Bushels *Winchester* Measure, the Sum of Ten Shillings *British* Currency; and the said Drawback shall be paid in like Manner, and under such Regulations and Directions as are expressed, mentioned, and contained in the said recited Act of the Fifty-ninth Year of His late Majesty's Reign.

IV. And

IV. And be it further enacted, That from and after the Twenty-fifth Day of *February* One thousand eight hundred and twenty-two, the Drawback or Allowance made payable by the said Act made in the Fifty-ninth Year of His late Majesty King *George* the Third on Beer or Ale made in *Ireland*, and exported to any other Place than *Great Britain*, shall be repealed, and shall cease and determine; and that from and after the said Twenty-fifth Day of *February* One thousand eight hundred and twenty-two, instead of all former Drawbacks on Beer or Ale made in *Ireland*, and exported to any other Place than *Great Britain*, there shall be paid to every Person who shall legally export from *Ireland* to any other Place than *Great Britain* any Strong Beer or Ale made or brewed in *Ireland*, the Drawback and Allowance following; that is to say, for every Barrel of such Beer or Ale the Sum of Five Shillings and Sixpence *British* Currency, and no more.

Present Drawback on Beer exported from Ireland to Foreign Parts repealed.

New Drawback 5*s.* 6*d.* per Barrel.

V. And be it further enacted, That upon the Exportation of any Spirits made or distilled in *Ireland* from Corn or Grain, malted or unmalted, at any Time after the said Twenty-fifth Day of *February*, and which shall be warehoused in *Ireland* and exported from thence to any Place except *Great Britain*, there shall be allowed and paid a Drawback of Four-pence Farthing, and no more, upon every Gallon of such Spirits, for and in respect of the Duty paid on the Malt used and consumed in the making of such Spirits, in lieu and instead of all Drawbacks allowed and made payable on such Spirits in respect of such Duty by any Act or Acts in force in *Ireland*; and that on all Spirits made or distilled in *Ireland* from Corn or Grain, malted or unmalted, at any Time after the Twenty-fifth Day of *February* One thousand eight hundred and twenty-two, and on which all Duties imposed by Law thereon shall be paid, and which shall be exported from *Ireland* otherwise than from His Majesty's Warehouses to any Place except *Great Britain*, there shall be allowed and paid a Drawback of Five Shillings and Ten-pence Farthing for every Gallon of such Spirits of a Strength not exceeding Twenty-one *per Centum* above Proof, and so in Proportion for any less Degree of Strength not being less than Seven *per Centum* above Proof, in lieu of all Drawbacks allowed or made payable on such Spirits under any Act or Acts in force in *Ireland*.

Drawbacks on Spirits exported to Foreign Parts, warehoused, 4¼*d.* per Gallon:

Not warehoused, 5*s.* 10¼*d.* per Gallon.

VI. Provided always, and be it enacted, That the several Drawbacks payable under any Act or Acts in force immediately before the passing of this Act, upon Malt, or upon Beer or Ale, or Spirits respectively exported from *Ireland* to any Place except *Great Britain*, shall continue to be paid and allowed on all Malt and all Beer or Ale, and on all Spirits respectively, so exported, upon which all Duties payable on such Malt, or on the Malt used and consumed in the making of such Beer, Ale, or Spirits, under any Act or Acts in force in *Ireland* immediately before the passing of this Act, shall have been fully paid and satisfied, on Proof of the Payment of such Duties to the Satisfaction of the Commissioners of Inland Excise and Taxes in *Ireland*, and under such Orders, Rules, Regulations, Conditions and Restrictions as the said Commissioners shall from Time to Time think fit to make for that Purpose.

Former Drawbacks shall continue payable on Malt, Beer, and Spirits, having paid all former Duties, on Export to Foreign Parts.

VII. Pro-

Allowance of 1½d. per Gallon on Spirits taken out of Warehouse for Consumption in Ireland, if warehoused before 25th Feb. 1822.

VII. Provided also, and be it enacted, That a Payment or Allowance of One Penny Three Farthings *per* Gallon shall be made to the Proprietor of any Spirits made and distilled in *Ireland*, and which shall have been warehoused in *Ireland* at any Time before the said Twenty-fifth Day of *February*, upon the same being taken out of the Warehouse for Consumption in *Ireland*; upon Condition nevertheless that Proof shall be given, to the Satisfaction of the Commissioners of Inland Excise and Taxes in *Ireland*, that the Spirits in respect of which such Payment or Allowance shall be claimed were made from Malt which had paid the full Duties payable under any Act or Acts in force immediately before the passing of this Act; and such Payment or Allowance shall be paid and made by the said Commissioners of Inland Excise and Taxes in such Manner and on such Terms, and under such Rules, Regulations, Conditions, and Restrictions, as the said Commissioners shall think fit to make for that Purpose.

Drawback on Exportation of Beer not to be paid unless Oath be made that the Beer was brewed wholly from Malt upon which the Duty had been paid.

VIII. Provided also, and be it further enacted, That whenever any Drawback or Allowance shall be claimed on the Exportation of any Beer from *Ireland*, such Drawback shall not be paid, unless the Exporter of such Beer or Ale, together with the Brewer thereof or his Foreman or Manager, shall make and sign an Oath or Affidavit (or if a Quaker a solemn Affirmation), which Oath, Affidavit, or Affirmation any Collector of Excise or other Officer in charge of the Collection of the District is hereby respectively authorized to require and administer, that according to the best of the Knowledge and Belief of such Person respectively the Beer or Ale in respect of which such Drawback shall be claimed has been brewed wholly from Malt upon which the full Duty in respect of which such Drawback shall be claimed had been duly paid; and such Oath, Affidavit, or Affirmation shall specify the Time when and Place where such Beer or Ale was brewed, and every such Oath, Affidavit, or Affirmation shall be kept and filed by the Officer by whom the same was required and administered.

Officer taking Account of Stock of Malt to give a Certificate of the Quantity to the Maker, &c.

IX. And be it further enacted, That the Officer and Officers of Excise, or some or one of them, who shall have taken Account of the Stock of any Maltster or Maker of Malt for Sale, or Brewer or Distiller making Malt, or Factor or Dealer in Malt, shall with all convenient Speed after the passing of this Act, and without Fee or Reward, give to every such Maltster and Maker of Malt for Sale, Factor or Dealer in Malt, Common Brewer, or Distiller entitled to the Allowance aforesaid for or in respect of any such Malt, a Certificate expressing the true Quantity of all dry Malt unground which shall have been in the Stock of any such Person respectively on or after the said Twenty-fifth Day of *February* One thousand eight hundred and twenty-two, and also the true Quantity of all Malt chargeable with Duty in respect of all Corn or Grain in Process of being made into Malt, which shall have been in the Stock of any such Person on or after the said Twenty-fifth Day of *February* One thousand eight hundred and twenty-two, and which shall have been charged and chargeable with the Duty of Fourteen Shillings *per* Barrel, or on which the said Duty shall have been paid; and the said Certificate shall

shall specify the Day when such Quantities were so respectively taken Account of, and the Amount of the Allowance for and upon such Malt, and the Name and Place of Abode of every Person of whose Stock such Account was taken, and whether such Person was at that Time a Maltster or Maker of Malt for Sale, Factor or Dealer in Malt, Common Brewer, or Distiller respectively.

Malt removed by Permit granted before Feb. 25, 1822, and arriving at its Place of Destination after that Time, entitled to the Allowance of 4s. per Barrel.

X. Provided always, and be it enacted, That in case it shall have happened that any Malt, for the Removal of which a Permit or Coast Cocket shall have been granted before the said Twenty-fifth Day of *February* One thousand eight hundred and twenty-two, shall have arrived at the Place of its Destination in *Ireland* after the said Twenty-fifth Day of *February*, then the Person or Persons into whose Stock, Custody, or Possession, such Malt shall have so come, shall be entitled to the Allowance by this Act granted of Four Shillings *British* Currency on every Barrel of such Malt, as if the same had been in the Stock, Custody, or Possession of such Person or Persons on the said Twenty-fifth Day of *February* One thousand eight hundred and twenty-two; and the proper Officer or Officers of Excise shall give and deliver a Certificate thereof in like Manner as is by this Act directed with respect to the Certificate to be given and delivered by any Officer of Malt in Stock on the said Twenty-fifth Day of *February* One thousand eight hundred and twenty-two.

Allowances to be made by Commissioners of Excise, and under their Regulation.

XI. And be it further enacted, That it shall and may be lawful to and for the Commissioners of Inland Excise and Taxes in *Ireland*, upon Application by or on Behalf of any Person or Persons who shall be entitled to claim any Allowance under this Act for or in respect of any Malt aforesaid, and upon the Production of the Certificate required by this Act, and the said Commissioners are hereby required to make any Order or Orders for the Payment or Satisfaction to such Person or Persons of all such Sum and Sums of Money as shall to the said Commissioners appear to be payable to any such Person or Persons in respect of such Allowance, either by Payment of the Amount thereof to such Person or Persons by the Collector of the District wherein such Person or Persons shall reside, or by any Allowance or Abatement to any such Person or Persons out of or in respect of any Duty or Duties of Excise which may be or become payable by or due from any such Person or Persons respectively, in such Manner and under such Orders, Rules, Regulations, Conditions, and Restrictions as the said Commissioners of Inland Excise and Taxes shall from Time to Time think fit to make for that Purpose; Provided always, that such Sum or Sums of Money so allowed shall be paid or allowed in Four equal Portions, payable on the Fifth Day of *July* and the Tenth Day of *October* One thousand eight hundred and twenty-two, and the Fifth Day of *January* and the Fifth Day of *April* One thousand eight hundred and twenty-three.

Penalty for counterfeiting Certificate.

XII. 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

ficate 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 Twenty Pounds for every Barrel of Malt mentioned or expressed in such Certificate, at the Election of His Majesty's Attorney General for *Ireland*.

Relief of Buyers of Malt from so much of the Price as is equal to the Duty hereby repealed, and which the Sellers have received as the Allowance on such Malt as Part of their Stock.

XIII. And whereas Maltsters or Makers of Malt for Sale, or Factors or Dealers in Malt, Common Brewers or Distillers, in *Ireland*, 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 Fourteen Shillings *per* Barrel were charged or paid, but for which, as Part of the Stock as aforesaid of such Maltsters or Makers of Malt, or Factors or Dealers in Malt, Common Brewers or Distillers, the Allowance of the Duty hereby repealed is by this Act granted; and it is reasonable that Provisions 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 for Sale, or Factor or Dealer in Malt, Common Brewer or Distiller, in *Ireland*, 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 Fourteen Shillings *per* Barrel, 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 for Sale, or Factor or Dealer in Malt, Common Brewer or Distiller, 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.

Duties, Drawbacks, and Penalties to be levied, paid, and recovered as under Excise Laws.

XIV. And be it further enacted, That the several Duties and Drawbacks by this Act granted and declared to be payable, and all Penalties and Forfeitures under this Act, shall be raised, levied, collected, paid, sued for, recovered, and applied, in such Manner and under such Powers and Authorities, and by such Ways and Methods, and according to such Rules and Directions, and under such Penalties and Forfeitures, as are appointed, directed, and expressed for the raising, collecting, paying, levying, allowing, and managing any

Duties or Drawbacks, or for the Recovery of any Penalties or Forfeitures in and by an Act made in *Ireland* in the Fourteenth and Fifteenth Years of the Reign of His late Majesty King *Charles* the Second, intituled *An Act for settling the Excise or new Impost upon His Majesty, His Heirs or Successors, according to the Book of Rates therein inserted*; or in and by an Act made in the Forty-sixth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to provide for the better Execution of the several Acts relating to the Revenues, Matters, and Things under the Management of the Commissioners of Customs and Port Duties, and of the Commissioners of Inland Excise and Taxes in* Ireland; or in or by any other Act or Acts in force in *Ireland* relating to the Revenue of Customs and Excise, or either of them, as fully and effectually to all Intents and Purposes as if the same were herein expressed and enacted, with the like Remedy of Appeal to and for the Party or Parties aggrieved, as in and by the said recited Act made in the Fourteenth and Fifteenth Years of His late Majesty King *Charles* the Second, or by any other Act or Acts in force in *Ireland* relating to the said Duties; and all Powers, Rules, and Regulations, Penalties, Clauses, Matters, and Things in the said Acts contained, shall extend and be construed to extend to the raising, levying, and collecting the Duties and Drawbacks by this Act granted and declared to be payable, as fully and effectually to all Intents and Purposes as if the same were repeated and re-enacted in this Act. 46 G. 3. c. 106.

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

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