ANNO SEXTO

GEORGII IV. REGIS.

****

C A P. LVIII.

An Act for providing equivalent Rates of Excise Duties, Allowances, and Drawbacks on Beer and Malt, and on Spirits, made in *Scotland* or *Ireland*, according to the Measure of the new Imperial Standard Gallon. [22d *June* 1825.]

WHEREAS by an Act passed in the Fifth Year of the Reign of His present Majesty, for ascertaining and establishing Uniformity of Weights and Measures, it is enacted, that from and after the First Day of *May* One thousand eight hundred and twenty-five the Standard Measure of Capacity, as well for Liquids as for dry Goods not measured by heaped Measure, shall be the Gallon therein described and declared to be the Imperial Standard Gallon, being in Bulk equal to Two hundred and seventy-seven Cubic Inches and Two hundred and seventy-four One thousandth Parts of a Cubic Inch; and after reciting that the Measures by which the Rates and Duties of Excise have been heretofore collected, being different from the Gallon Measure directed by the said Act to be universally used, the Alteration of such Measure may, without due Care had therein, greatly affect His Majesty's Revenue, and tend to the diminishing of the same, it is further enacted, that accurate Tables shall be prepared and published, under the Direction of the Commissioners of the Treasury, in order that the several Rates and Duties of Excise may be adjusted and made payable according to the respective 5 G. 4. c. 74.

Quantities of the legal Standards directed by the said Act to be universally used; and that from and after the said First Day of *May* One thousand eight hundred and twenty-five, and the Publication of such Tables, the several Rates and Duties thereafter to be collected shall be collected and taken according to the Calculations in the Tables to be prepared as aforesaid: And whereas by another Act made in the Sixth Year of the Reign of His present Majesty, to prolong the Time of the Commencement of and to amend the aforesaid Act, it is enacted, that the several Clauses contained in the said Act, which by the aforesaid Act were directed and appointed to commence and take Effect from and after the First Day of *May* One thousand eight hundred and twenty-five, shall commence and take Effect on the First Day of *January* One thousand eight hundred and twenty-six, and not sooner: And whereas such Tables as aforesaid, by reason of the Difference between the Measure of the aforesaid Imperial Standard Gallon and the Measure of the respective Gallons by which the Duties, Allowances, and Drawbacks of Excise for and upon or in respect of Beer and Malt, and of Spirits distilled or made in *Scotland* and *Ireland* respectively, are charged or made, would, by the fractional Amount of precisely equivalent Duties, Allowances, and Drawbacks respectively, occasion great Inconvenience, and much impede and confuse the Public Accounts, and it is therefore expedient to fix the Rates to be charged, levied, collected, paid, and allowed, for and in respect of the said Duties, Allowances, and Drawbacks respectively, by the Imperial Standard Gallon, at an even Sum for each respective Duty, Allowance, and Drawback, as nearly as the Difference of such Measures and the respective Rates now payable will admit; 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 *January* One thousand eight hundred and twenty-six, the several Duties, Allowances, and Drawbacks of Excise payable for and upon or in respect of Beer, Ale, or Mum, or of Malt, or of Spirits distilled or made in *Scotland* or *Ireland* respectively, shall cease and determine and 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 shall remain unpaid, or to any Fine, Penalty, or Forfeiture relating thereto, which at any Time before that Day shall have been incurred.

6 G. 4. c. 12.

From Jan. 5, 1826, certain Duties and Drawbacks of Excise now payable to cease.

Other Duties of Excise to be levied in lieu, viz.

II. And be it further enacted, That from and after the Fifth Day of *January* One thousand eight hundred and twenty-six, in lieu and instead of the said Duties, Allowances and Drawbacks of Excise respectively by this Act repealed, there shall be raised, levied, collected, allowed, and paid the following Duties, Allowances, and Drawbacks of Excise; that is to say,

BEER DUTIES:

Duties on Beer.

For and upon every Barrel of Thirty-six Gallons, Imperial Standard Gallon Measure, and so in proportion for any greater or less Quantity of Strong Beer, or Beer above Sixteen Shillings the Barrel, exclusive of the Duty hereby imposed on such Beer, and not being Two-penny Ale mentioned and described in the Seventh Article of the Treaty of Union with *Scotland*, brewed in *Great Britain* by any Brewer for Sale, or

other Person or Persons who shall sell or tap out Beer publicly or privately, Nine Shillings and Ten-pence; for and upon every Barrel of Thirty-six Gallons, Imperial Standard Gallon Measure, and so in proportion for any greater or less Quantity of Table Beer, or Beer of Sixteen Shillings the Barrel or under, exclusive of the Duty hereby imposed thereon, brewed in *Great Britain* by any Brewer for Sale, or other Person or Persons who shall sell or tap out Beer publicly or privately, One Shilling and Eleven-pence Halfpenny; for and upon every Barrel of Thirty-six Gallons, Imperial Standard Gallon Measure, and so in proportion for any greater or less Quantity of Two-penny Ale, mentioned and described in the Seventh Article of the Treaty of Union with *Scotland*, Four Shillings and One Penny; for and upon every Barrel of Thirty-six Gallons, Imperial Standard Gallon Measure, and so in proportion for any greater or less Quantity of Beer brewed or made in *Great Britain*, in the Proportion of not less than Five such Barrels, or more than Five and a Half of such Barrels, for and from each and every Quarter consisting of Sixty-four Gallons, Imperial Standard Gallon Measure, of Malt, used in the brewing thereof, under the Provisions of an Act made in the Fourth Year of the Reign of His present Majesty, for encouraging the Consumption of Beer, Four Shillings and Eleven-pence; for and upon every Barrel of Thirty-six Gallons, Imperial Standard Gallon Measure, and so in proportion for any greater or less Quantity of Beer or Mum brought into *Great Britain* directly from *Ireland*, Nine Shillings.

ALLOWANCES:

Allowances on Beer.

For and upon every Barrel of Thirty-six Gallons, Imperial Standard Gallon Measure, and so in proportion for any greater or less Quantity of Strong Beer brewed or made in *Great Britain*, and upon which the Duty payable upon Strong Beer shall be duly charged upon any Brewer of Beer for Sale, not being a Retailer thereof, or selling Beer in any less Quantity at One Time than Four such Gallons and a Half contained in a Cask, there shall be allowed for Waste to every such Brewer, out of the Duty with which he shall be charged for such Strong Beer, Ten-pence; and for and upon the like Quantity respectively of Table Beer, out of the Duty charged in respect thereof, Two-pence.

DRAWBACKS:

Drawbacks on Beer.

For and upon every Barrel of Thirty-six Gallons, Imperial Standard Gallon Measure, and so in proportion for any greater or less Quantity of Beer brewed or made in *Great Britain*, or brewed or made in *Ireland* and brought from thence direct into *Great Britain*, for which the Duty payable upon Strong Beer shall have been paid, and which shall be duly exported from *Great Britain* to Foreign Parts as Merchandize, Fourteen Shillings and Four-pence; for and upon every Barrel of Thirty-six Gallons, Imperial Standard Gallon Measure, of Beer brewed or made in *Great Britain*, for which the Duty on Strong Beer shall be paid, and which shall be duly removed from *Great Britain* to *Ireland*, Nine Shillings; for and upon every Barrel of Thirty-six Gallons, Imperial Standard Gallon Measure, and so in proportion for any greater or less Quantity of Beer brewed or made in *Ireland*, or brewed or made in *Great Britain* and removed from thence directly into

into *Ireland*, and which shall be duly exported from *Ireland* to Foreign Parts as Merchandize, Five Shillings and Four-pence.

BOUNTY:

Bounty on Strong Beer exported.

For and upon every Barrel of Thirty-six Gallons, Imperial Standard Gallon Measure, and so in proportion for any greater or less Quantity of Strong Beer brewed or made in *Great Britain*, or brewed or made in *Ireland* and brought from thence directly into *Great Britain*, and upon which the Duty payable upon Strong Beer shall have been paid, and which shall be duly exported to Foreign Parts as Merchandize, when Barley is at Twenty-four Shillings per Quarter or under, One Shilling.

MALT DUTIES:

Duties on Malt.

For and upon every One hundred Gallons, Imperial Standard Gallon Measure, and so in proportion for any greater or less Quantity of Malt made in any Part of the United Kingdom of *Great Britain* and *Ireland* from Barley or any other Corn or Grain, (except Malt made for Home Consumption in *Scotland* from Bear or Bigg only), or which shall be brought from *Scotland* into *England* without a Certificate from the proper Officer that it hath paid the full Duty hereby imposed, an Excise Duty of One Pound Thirteen Shillings and Four-pence; for and upon every One hundred Gallons, Imperial Standard Gallon Measure, and so in proportion for any greater or less Quantity of Malt which shall be made from Bear or Bigg only in *Scotland*, for Consumption in *Scotland*, One Pound Five Shillings.

ALLOWANCES:

Allowances.

For and upon every One hundred Gallons, Imperial Standard Gallon Measure, and so in proportion for any greater or less Quantity of Spirits of the Strength of Hydrometer Proof, and so in proportion for any greater or less Strength, distilled in *Scotland* or *Ireland* from Malt only, not being mixed with any unmalted Corn or Grain whatever, after the Rate of Two such Gallons of such Spirits for every Eight Gallons, Imperial Standard Gallon Measure, of Barley Malt, or Ten such Gallons and Two-third Parts of another such Gallon of Bear or Bigg Malt, in respect of which Spirits any Distiller in *Scotland* or *Ireland* shall be charged with Duty, during the Time that such Distiller shall use Malt only, Five Pounds Sixteen Shillings and Eight-pence.

DUTY ON SPIRITS MADE IN SCOTLAND OR IRELAND:

Duty on Spirits made in Scotland or Ireland.

For and upon every One hundred Gallons, Imperial Standard Gallon Measure, and so in proportion for any greater or less Quantity of Spirits of the Strength of Hydrometer Proof, and so in proportion for any greater or less Degree of Strength, made or distilled in any Part of *Scotland* or *Ireland* from any Wort or Wash brewed or made from Malt, or from Corn or Grain malted or unmalted, or any Mixture thereof, or from Sugar or from Potatoes, by any Person or Persons whomsoever, or for which any Distiller shall be chargeable, Fourteen Pounds Three Shillings and Four-pence.

So much of 4 G. 4. c. 94. as requires the Distiller

III. And whereas by an Act passed in the Fourth Year of the Reign of His present Majesty, intituled *An Act to grant certain Duties of Excise upon Spirits distilled from Corn or Grain in* Scotland *and* Ireland,

Ireland, *and upon Licences for Stills for making such Spirits, and to provide for the better collecting and securing such Duties, and for the warehousing of such Spirits without Payment of Duty*, it is enacted, that every Distiller licensed under such Act shall from Time to Time, within Three Days after the End of every distilling Period, deliver to the proper Officer all the Mashing Permits which shall have been granted for Malt used in making the Wort or Wash distilled in the Distillery of such Distiller during such Period; and if the Quantity of Malt so used, as appearing by such Permits, shall be less than after the Rate of One Bushel of Malt for every Ten Gallons of Proof Spirits in respect of which such Distiller became chargeable during such Period, then and in such Case every such Distiller shall, for and in respect of every Bushel of Malt so appearing to be deficient, forfeit the Sum of Five Shillings; provided always, that in Case any such Distiller shall, within Six Days after the Expiration of such Period, pay to the proper Collector of Excise a Sum after the Rate of Two Shillings and Sixpence for every Bushel of Malt so deficient, then such Distiller shall not be proceeded against for such Penalty, and such Sum so paid shall be placed by such Collector to the Account of the Duties payable on Malt: And whereas it is expedient that so much of the said Act as is herein-before recited shall be repealed; be it therefore enacted, That so much of the said Act shall, from and after the Fifth Day of *January* One thousand eight hundred and twenty-six, be and the same is hereby repealed.

to deliver to the Officer at the End of every distilling Period the Mashing Permits of Malt used, and imposes a Penalty where there shall be less than after the Rate of One Bushel of Malt for every 10 Gallons of Proof Spirits, or requires the Distiller to pay 2*s.* 6*d.* for every Bushel of Malt so deficient, repealed.

IV. And whereas it is by the said Act further enacted, that if the Quantity of Malt appearing by the Account or Return directed by the said Act to be made in that Behalf to have been mashed and used by any Distiller in *Scotland* or *Ireland*, distilling or making Spirits from Malt only, during the Period included in such Account, shall be less than after the Rate of One Bushel of Malt for every Two Gallons of Proof Spirits charged on such Distiller, the Collector shall deduct from the Amount of the Allowance to be made to such Distiller on such Spirits the Sum after the Rate of Two Shillings and Sixpence for every Bushel of Malt which shall be so deficient, and shall place the same to the Account of the Duties on Malt; And whereas the said Sum of Two Shillings and Sixpence, to be deducted as aforesaid for every Bushel of Malt which shall be so deficient, will, according to the Provisions of this Act, not be a just Equivalent for the Duty on a Bushel of Malt; be it therefore further enacted, That from and after the Fifth Day of *January* One thousand eight hundred and twenty-six every such Collector shall be and is hereby authorized to deduct as aforesaid, from such Allowance as aforesaid, the Sum of Two Shillings and Eight-pence for every Bushel of Malt which shall be so deficient in any such Account as aforesaid, in lieu of the said Sum of Two Shillings and Sixpence in the said recited Act mentioned.

Instead of the Allowance of 2*s.* 6*d.* made under the recited Act where the Quantity of Malt mashed by any Distiller in Scotland or Ireland appearing by the Return to be less than One Bushel of Malt for every Two Gallons of Proof Spirits, the Collector shall deduct from the Allowance to be made on such Spirits 2*s.* 8*d.* per Bushel of Malt deficient.

V. And be it further enacted, That the said Duties, Allowances, and Drawbacks of Excise, hereby imposed, shall be respectively raised, levied, collected, recovered, allowed, accounted for, and paid, in such and the like Manner, and in or by any or either of the general or special Means, Ways, or Methods by which the former Duties, Allowances, and Drawbacks of Excise respectively, hereby repealed, were or might

Duties now granted to be raised and levied in same Manner as former Duties.

might have been raised, levied, collected, recovered, allowed, accounted for, and paid; and the Persons, Goods, or Commodities by this Act respectively made liable to the Payment of, or chargeable with the said Duties imposed, or entitled to the said Allowances or Drawbacks respectively granted by this Act, shall be and the same are hereby made subject and liable to all and every the Conditions, Regulations, Rules, Restrictions, and Forfeitures to which such Persons, Goods, or Commodities were generally or specially subject and liable, by any Act or Acts of Parliament in force at or immediately before the passing of this Act, respecting the Duties of Excise, or other Duties under the Management of the said Commissioners of Excise respectively, were or might have been subject and liable; and all and every Pain, Penalty, Fine, or Forfeiture, of any Nature or Kind whatever, for any Offence whatever, committed against or in breach of any Act or Acts of Parliament in force at or immediately before the passing of this Act, and for securing the Revenue of Excise or other Duties under the Management of the said Commissioners of Excise respectively, or for the Regulation or Improvement thereof, and the several Clauses, Powers, and Directions therein contained, shall and are hereby directed and declared to extend to, and shall be respectively applied, practised, and put in Execution for and in respect of the said several Duties of Excise, Allowances, and Drawbacks respectively, hereby charged, imposed, and allowed, in as full and ample Manner, to all Intents and Purposes whatsoever, as if all and every the said Acts, Clauses, Provisions, Powers, Directions, Fines, Pains, Penalties, or Forfeitures, were particularly repeated and re-enacted in the Body of this Act.

When Gallon mentioned in any Act, it shall be taken to mean a Gallon Imperial Standard Gallon Measure.

VI. And be it further enacted, That from and after the said Fifth Day of *January* One thousand eight hundred and twenty-six, in all and every Act and Acts of Parliament relating to His Majesty's Revenue of Excise, whenever and for whatever Purpose any Gallon Measure is mentioned, it shall be deemed and taken to be a Gallon, Imperial Standard Gallon Measure; and whenever any other Measure by Name is mentioned, it shall be deemed and taken to be a Measure formed of the usual Number of Gallons, each such Gallon being Imperial Standard Gallon Measure; and that all Duties, Allowances, Drawbacks, Payments, Accounts, and Reckonings of or relating thereto, under any Law or Laws of Excise, shall thenceforth be made and kept according to such Imperial Standard Gallon Measure only, or some multiple Part or Proportion thereof; any thing in any Act or Acts of Parliament thereof to the contrary notwithstanding.

Act may be altered this Session.

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

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