

ANNO SEPTIMO & OCTAVO

GEORGII IV. REGIS.

****

CAP. LII.

An Act to consolidate and amend certain Laws relating to the Revenue of Excise on Malt made in the United Kingdom; and for amending the Laws relating to Brewers in *Ireland*, and to the Allowance in respect of the Malt Duty on Spirits made in *Scotland* and *Ireland* from Malt only.

[2d *July* 1827.]

WHEREAS it is expedient to assimilate certain of the Laws for securing the Duties of Excise on Malt in *Great Britain* and *Ireland* respectively, and to reduce and to collect the same into One Act for the United Kingdom: Be it 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 Tenth Day of *October* One thousand eight hundred and twenty-seven, every Maltster or Maker of Malt shall make true and particular Entry in Writing of his or her Name and Place of Abode, and of every Building, Place, Cistern, Couch Frame, Kiln, and other Vessel and Utensil, by such Maltster or Maker of Malt intended to be used in or for the making or keeping of Malt, or for the keeping of Corn or Grain to be made into Malt, describing in such Entry the particular Use or Purpose for which such Building, Place, Cistern, Couch Frame, Kiln, and other Vessel and Utensil respectively, is intended to be used, at the next Office of Excise; and if any Maltster or Maker of Malt shall use any Building, Place, Cistern, Couch Frame, Kiln, or other Vessel or Utensil, in or for the

From 10th Oct. 1827, every Maltster shall make Entry of all Places and Utensils used for making Malt, under a Penalty of 100*l.* and Forfeiture of all Malt found therein.

the making or keeping of Malt, or for the keeping of Corn or Grain to be made into Malt, without having made a true and particular Entry in Writing thereof at the next Office of Excise; or if any Maltster or Maker of Malt shall, without due Notice first given at such next Office of Excise, use any Building, Place, Cistern, Couch Frame, Kiln, or other Vessel or Utensil, for any other or different Purpose in or for the making or keeping of Malt, or for the keeping of Corn or Grain to be made into Malt, than the particular Use or Purpose for which the same shall have been entered; every Maltster or Maker of Malt so offending shall forfeit and lose the Sum of One hundred Pounds for every Building, Place, Cistern, Couch Frame, Kiln, and other Vessel or Utensil so used, and all the Malt, and Corn or Grain which shall be found in any such Building, Place, Cistern, Couch Frame, Kiln, or other Vessel or Utensil, shall be forfeited, and shall and may be seized by any Officer of Excise: Provided always, that any Entry made of any Building, Place, Cistern, Couch Frame, Kiln, or other Vessel or Utensil, for any more than One such particular Use or Purpose as aforesaid, shall be void to all Intents and Purposes.

Construction of Cisterns used by Maltsters for steeping above Eight Bushels at One Time.

II. And be it further enacted, That every Cistern which shall be used by any Maltster or Maker of Malt for the wetting or steeping of Corn or Grain to be made into Malt, who shall wet or steep more than Eight Bushels of Corn or Grain to be made into Malt at any One Time, shall be permanently made and constructed with the Sides and Ends thereof straight and at Right Angles to each other, and of no greater Depth in any Part thereof than Forty Inches, and having an even Bottom, with no more Inclination for the Drip than Half an Inch for every Foot in Length of such Drip; and that every such Cistern shall be placed in a Situation where the Officer gauging any Corn therein shall have sufficient Light, and shall have a clear open Space of Forty-eight Inches at the least above every Part of such Cistern; and that every such Maltster or Maker of Malt shall provide for the Use of the Officers of Excise full and sufficient Means to enable such Officers easily, safely, and conveniently to have Access to and to gauge the Corn or Grain contained in such Cistern, in every Part thereof: Provided always, that every Vessel, Thing, or Place used by any Maltster or Maker of Malt, to wet or steep Corn or Grain to be made into Malt, shall for the Purposes of this Act be deemed and taken to be a Cistern.

Maltsters to obtain Certificate from Supervisors that Cisterns are duly constructed:

III. And be it further enacted, That no Cistern shall be used for the wetting or steeping of Corn or Grain to be made into Malt, by any Maltster or Maker of Malt who shall wet or steep more than Eight Bushels of Corn or Grain to be made into Malt at any One Time, which shall not be made or constructed, and placed in such a Situation, and have such full and sufficient Means provided as by this Act before directed and required; and every such Maltster or Maker of Malt, before any Corn or Grain shall by him or her be wet or steeped in any Cistern to be made into Malt, shall first obtain a Certificate in Writing from the Supervisor of Excise of the District in which such Cistern shall be situated, that he has surveyed and examined such Cistern, and that the same is made or constructed and placed in such a Situation, and has such full and sufficient Means provided as by this

Act before directed and required; and if any such Maltster or Maker of Malt shall wet or steep any Corn or Grain to be made into Malt in any Cistern, without having first obtained and having such Certificate as aforesaid, or in any Cistern in which, or in the Dimensions or Situation whereof, or in the Means provided as aforesaid, any Change has been made after such Certificate has been obtained, without Notice thereof to such Supervisor as aforesaid, and a new Certificate obtained for the same in like Manner as aforesaid, every such Maltster or Maker of Malt so offending (and notwithstanding any Entry by him or her made of such Cistern) shall be deemed to have wet and steeped such Corn or Grain to be made into Malt without Notice, and shall be liable to be sued for and to pay for every such Offence as aforesaid the Penalty by this Act imposed for wetting or steeping Corn or Grain to be made into Malt without Notice.

Steeping Corn without such Certificate shall be deemed a Wetting or Steeping without Notice.

IV. And be it further enacted, That if any such Maltster or Maker of Malt, having obtained such Certificate from the Supervisor as by this Act before directed, shall not maintain and at all Times place and keep the Means by him or her provided, as by this Act before directed and required, and for which such Certificate shall have been obtained, or shall not aid and assist to the utmost of his or her Power, and with his or her Servants, any Officer of Excise in using such Means, so that such Officer may be thereby enabled easily, securely, and conveniently to gauge the whole of the Corn or Grain contained in any Cistern by him or her used for the wetting or steeping of such Corn or Grain to be made into Malt, every such Maltster or Maker of Malt so offending shall for every such Offence forfeit and lose the Sum of One hundred Pounds.

Maltsters not keeping the requisite Means for the Use of the Officers, or not assisting them to gauge the Cisterns, to forfeit 100*l.*

V. And be it further enacted, That every Couch Frame which shall be used by any such Maltster or Maker of Malt shall be made or constructed with the Sides and Bottoms thereof straight and at Right Angles to each other, and having Three of such Sides permanently made or constructed, and the other Side thereof formed by moveable Boards or Planks of the Substance of Two Inches at the least in Thickness, such Couch Frame to be supported on the Outside in every Part thereof, so that the same and every Part thereof may be of sufficient Strength not to bend or curve, or fail to preserve, when filled with Corn or Grain, the same Dimensions which such Couch Frame shall have had when empty, and so that the Officer of Excise may be enabled easily and conveniently to gauge in every Part of such Couch Frame the Corn or Grain contained therein; and if any such Maltster or Maker of Malt shall use any Couch Frame in or for the making of Malt, which shall not be made or constructed as aforesaid, every such Maltster or Maker of Malt so offending shall for every such Offence forfeit and lose the Sum of One hundred Pounds, and all Corn or Grain which shall be found in any Couch Frame so made or constructed as aforesaid shall be forfeited, and shall and may be seized by any Officer of Excise.

Couch Frames to be constructed as specified, under Penalty of 100*l.* and Forfeiture of Malt found therein.

VI. Provided always, and be it enacted, That no such Maltster or Maker of Malt who shall use any Cistern for the wetting or steeping of Corn or Grain to be made into Malt, or any Couch Frame in or for the making of Malt, which shall have been so used and constructed

No Penalty for using Cisterns and Couch Frames in use before the

passing of this Act, if the same shall remain unaltered.

structed at and immediately before the passing of this Act, shall, so long as the same shall remain unaltered, and of the same Form and Dimensions as the same respectively were at and immediately before the passing of this Act, be subject or liable to any Penalty or Forfeiture by this Act imposed, for or by reason of such Cistern or Couch Frame not being made or constructed in the Form and Dimensions by this Act in that Behalf directed and required, or for or by reason of such Maltster laying any Corn or Grain in any such Cistern of any greater Depth in any Part thereof than Forty Inches, or for or by reason of such Maltster laying any Corn or Grain in any such Couch Frame of any greater Depth in any Part thereof than Thirty Inches, if such Couch Frame, as the same shall have been used and constructed at and immediately before the passing of this Act, shall not be of sufficient Size to contain the Corn or Grain emptied from the Cistern, without the same being laid therein a greater Depth than Thirty Inches, and such Couch Frame cannot, without enlarging such Malthouse, or other Cause shown to the Satisfaction of the Commissioners of Excise in *England*, or the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* or *Ireland*, be made of such sufficient Size as aforesaid, (such Cause and Satisfaction being stated in the Certificate of the Supervisor herein-before mentioned); subject nevertheless, in all other respects, to the several Rules, Regulations, and Provisions by this Act imposed.

Officers may enter Buildings used by Maltsters, gauge Vessels, &c. and take Account of Grain and Malt, and make a Return, which shall be a Charge of Duty, leaving a Copy thereof if required.

VII. And be it further enacted, That it shall be lawful for any Officer of Excise, and any Person or Persons in his Aid or Assistance, at any Time, either by Night or Day, to enter into and remain so long as such Officer may think fit, for the Purposes herein-after mentioned, in any Building or Place belonging to or used by any Maltster or Maker of Malt for the making or keeping of Malt, or for the keeping of Corn or Grain to be made or making into Malt, and to gauge all Vessels and Utensils therein used by any such Maltster or Maker of Malt for the wetting or steeping of Corn or Grain to be made into Malt, and to examine, gauge, or measure and take Account of all Corn or Grain in any such Building or Place, whether such Corn or Grain shall be in a State of Operation for the making of Malt or otherwise, and also of all Malt that shall be in any such Building or Place; and it shall be lawful for such Officer, and he is hereby authorized and required to charge the Duty imposed by any Act or Acts relating to the Revenue of Excise on Malt, upon all Malt made, or Corn or Grain making into Malt, by such Maltster or Maker of Malt, found therein, and of such Account and Charge of Duty to make a Return or Report in Writing to the Commissioners of Excise, or to the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* or *Ireland*, or to such Person as the Commissioners of Excise, or the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively, may direct; such Officer, in all Cases where the Minutes of the Entries made by him in taking such Account, shall not appear on the Book or Paper called the Specimen left at the entered Premises of such Maltster or Maker of Malt, giving (if Demand be made thereof in Writing at the Time of taking such Account) a true Copy of such Charge,

Charge; in Writing under his Hand, to such Maltster or Maker of Malt; and any such Return or Report of such Officer as aforesaid shall be and shall be taken to be a Charge of such Duty upon the Maltster or Maker of Malt.

Specimen to be kept by the Officers on the Premises of Maltsters, and not to be removed or destroyed, or the Entries therein obliterated.

VIII. And be it further enacted, That the Supervisor or Surveyor of Excise in whose District or Division any Maltster or Maker of Malt shall be, or the Officer of Excise under whose Survey such Maltster or Maker of Malt shall be, may leave and deposit in some conspicuous and open Part of some Building or Place entered by such Maltster or Maker of Malt, a certain Book or Paper called a Specimen, for recording therein Minutes of the Entries made by the Officers respectively who survey the Premises of such Maltster or Maker of Malt, in the Books of such Officers, of the State of the Manufactory, and of the Accounts and Particulars of the Survey thereof at any Time taken by such Officers respectively, and the Names and Minutes of Survey and Observations of any other Officer who may visit or inspect such entered Premises; and every Officer of Excise shall at all Times have free Access to such Book or Paper, with Liberty and Power to remove or take away the same, leaving a new Book or Paper, for the like Purpose as aforesaid, in lieu thereof; and if any Maltster or Maker of Malt, or other Person, not being an Officer of Excise, shall remove or take away, or shall conceal or withhold any such Book or Paper, or shall damage or destroy the same, or alter, deface, or obliterate any Entry therein, or shall make any Entry therein, every such Maltster or Maker of Malt, or other Person, so offending, shall for every such Offence forfeit and lose the Sum of Two hundred Pounds.

Penalty on obstructing Officers of Excise, or Persons acting in their Aid.

IX. And be it further enacted, That if any Maltster or Maker of Malt, or other Person, shall resist, oppose, molest, obstruct, or hinder any Officer of Excise, or any Person employed in the Revenue of Excise, or acting in the Aid and Assistance of any Officer or Person so employed, in the due Execution of his Office or Duty, or in the Execution of any of the Powers or Authorities by this Act given or granted to such Officer or Person so employed, every Maltster or Maker of Malt, or other Person, so offending, shall for every such Offence forfeit and lose the Sum of Three hundred Pounds.

A Barley Book to be delivered to and kept by every Maltster, for the Purpose of entering therein all Barley received, wetted, and sent out by him, under Penalty of 100*l.*

X. And be it further enacted, That there shall be delivered by the proper Officer of Excise to every Maltster or Maker of Malt, a Book, prepared for such Purposes as herein-after mentioned, called a Barley Book, to be kept by such Maltster or Maker of Malt in some public and open Part of his or her entered Premises, for the Inspection of the Officers of Excise; and every Maltster or Maker of Malt shall, on the same Day on which any Barley shall be taken or received into the Custody or Possession of such Maltster or Maker of Malt, or into the Custody or Possession of any Person or Persons in Trust for or to the Use of such Maltster or Maker of Malt, enter in a Book so delivered as aforesaid, and in the proper Columns prepared for such Purposes respectively, a true and particular Account of the Number of Bushels of Barley which shall be so taken or received into such Custody or Possession respectively as aforesaid, together with the Christian and Surname and Place of Abode of the Person or Persons from whom such

such Barley shall have been so taken or received, and the Day of its being so taken or received; and every Maltster or Maker of Malt shall, within Three Hours after any Corn or Grain shall have been covered with Water, for the Purpose of wetting or steeping the same to be made into Malt, enter in such Book as aforesaid, and in the proper Columns prepared for such Purposes respectively, a true and particular Account of the Quantity of Barley in Bushels so wetted or steeped, and shall enter against and immediately opposite to every such Entry the particular Day and Hour of the Day on and at which such Barley was so wetted or steeped; and every Maltster or Maker of Malt, who shall sell, remove, or otherwise dispose of any Barley, shall, on the same Day on which any such Barley shall be sold, removed, or otherwise disposed of, enter in such Book as aforesaid, and in the proper Columns prepared for such Purposes respectively, a true and particular Account of the Quantity of Barley in Bushels so sold, removed, or otherwise disposed of, and the Name and Place of Residence of the Person or Persons to whom any such Barley shall have been so sold, removed, or otherwise disposed of; and if any Maltster or Maker of Malt shall neglect or refuse to make any such Entry as aforesaid, or shall not keep such Book as aforesaid, or shall convey away or conceal the same, or shall destroy or tear out any Leaf thereof, or cancel, obliterate, destroy, or alter any Entry therein, or make any false Entry therein, or shall refuse to permit any Officer of Excise to inspect such Book, or to make any Minute therein as to such Officer shall seem meet, or to remove or take away such Book, leaving a new Book, for the like Purpose as aforesaid, in lieu thereof, every such Maltster or Maker of Malt so offending shall for every such Offence forfeit and lose the Sum of One hundred Pounds: Provided always, that nothing herein-before contained shall be deemed or construed to extend to Barley in the Straw and unthreshed, in the Custody or Possession of any Maltster or Maker of Malt, or in the Custody or Possession of any Person or Persons in Trust for or to the Use of such Maltster or Maker of Malt, so as such Barley, when threshed, be thereupon entered in the Barley Book, as Barley then taken and received into the Custody or Possession of such Maltster or Maker of Malt, and subject to the Provisions of this Act.

Proviso as to Barley in the Straw.

Stocks of Barley or Malt in separate Places may be kept as distinct Stocks.

XI. And be it further enacted, That if any Maltster or Maker of Malt shall lodge, store, or deposit any Barley or Malt in different Buildings or Places which shall not be under the same Roof, or have any internal Communication between them, the Supervisor of Excise under whose Survey such Barley or Malt shall be shall, if he shall deem it expedient so to do, take the same as separate and distinct Stocks, and such Stocks shall and may in such Case be surveyed and kept Account of by the Officers of Excise accordingly, in the same Manner as if the same had belonged to different Persons.

Within Ten Days after 5th July yearly, Maltsters to deliver to Officers an

XII. And be it further enacted, That every Maltster or Maker of Malt, within Ten Days after the Fifth Day of *July* in every Year, shall deliver to the Officer of Excise under whose Survey such Maltster or Maker of Malt shall then be, a true and particular Account, in Writing, of all Barley which shall not at such Time be in actual Operation or Process of making into Malt, in the Custody or Possession

session of such Maltster or Maker of Malt, or in the Custody or Possession of any Person or Persons in Trust for or to the Use of such Maltster or Maker of Malt, describing in every such Account the particular Building or Place in which such Barley shall be lodged, stored, or deposited, and the Number of Bushels of such Barley contained in each such Building or Place; and every such Maltster or Maker of Malt shall, if required by any Officer of Excise, show to such Officer every such Building or Place, and all such Barley which shall be therein respectively contained; and if any Maltster or Maker of Malt shall neglect or refuse to deliver such Account as aforesaid, or shall deliver any false or untrue Account in such Behalf as aforesaid, or shall neglect or refuse to show to any such Officer as aforesaid any such Building or Place, or any such Barley as aforesaid, every such Maltster or Maker of Malt so offending shall for every such Offence forfeit and lose the Sum of One hundred Pounds.

Account of all Barley not in operation, and show the same, if required so to do, under Penalty of 100*l.*

XIII. And be it further enacted, That every Maltster or Maker of Malt, when and so soon as he or she shall have finished or dried off all the Malt which shall be or shall have been in operation or process of making into Malt in any particular Malthouse of and belonging to such Maltster or Maker of Malt, and also within Twenty-four Hours at the least before such Maltster or Maker of Malt shall again begin to wet or steep Corn or Grain to be made into Malt in such Malthouse, deliver to the Officer of Excise under whose Survey such Maltster or Maker of Malt shall then be, a true and particular Account in Writing of all the Barley which shall then be in the Custody or Possession of such Maltster or Maker of Malt, or in the Custody or Possession of any Person or Persons in Trust for or to the Use of such Maltster or Maker of Malt, describing in every such Account the particular Building or Place in which such Barley shall be lodged, stored, or deposited, and the Number of Bushels of such Barley contained in each such Building or Place; and every such Maltster or Maker of Malt shall, if required by any Officer of Excise, show to such Officer every such Building or Place, and the Barley therein respectively contained; and if any such Maltster or Maker of Malt shall neglect or refuse to deliver such Account as aforesaid, or shall deliver any false or untrue Account in such Behalf as aforesaid, or shall neglect or refuse to show to any such Officer as aforesaid any such Building or Place, or any such Barley as aforesaid, every such Maltster or Maker of Malt so offending shall for every such Offence forfeit and lose the Sum of Fifty Pounds.

Whenever the Barley in operation in any Malthouse shall be all dried off, a like Account to be given, and also 24 Hours before beginning to wet again, under Penalty of 50*l.*

XIV. And be it further enacted, That every Maltster or Maker of Malt shall, when and so often as he or she shall be thereunto required by any Officer of Excise, level and cast or place the Barley in the Custody or Possession of such Maltster or Maker of Malt, or in the Custody or Possession of any Person or Persons in Trust for or to the Use of such Maltster or Maker of Malt, which shall not then be in actual Operation or Process of making into Malt, into such regular Form as may enable the Officer of Excise conveniently to gauge and ascertain the true Quantity thereof; and if any Maltster or Maker of Malt, being thereunto required as aforesaid, shall neglect or refuse so to do, every such Maltster or Maker of Malt so offending shall

Maltsters, when required, to place their Barley not in operation in such Form that the Officer may conveniently gauge the same, under Penalty of 100*l.*

shall for every such Offence forfeit and lose the Sum of One hundred Pounds.

Officers of Excise may gauge and take an Account of all Barley in the Stock of any Maltster, who shall be permitted to enter up his Barley Book to the Time of taking such Account.

XV. And be it further enacted, That it shall be lawful for any Officer of Excise to gauge and take an Account of all Barley in the Stock, Custody, or Possession of any Maltster or Maker of Malt, or in the Custody or Possession of any Person or Persons in Trust for or to the Use of such Maltster or Maker of Malt; and every such Maltster or Maker of Malt shall, before the taking of such Account, be permitted to enter in the Barley Book all Barley which shall have been taken or received into the Custody or Possession of such Maltster or Maker of Malt, or into or in the Custody or Possession of any Person or Persons in Trust for or to the Use of such Maltster or Maker of Malt, and all Barley which shall have been sold, removed, or otherwise disposed of on the same Day, and before the taking of such Account, and all Barley which shall have been wetted or steeped to be made into Malt within Three Hours next before the taking of such Account.

If an Excess be found above One in Twenty, the Maltster to be deemed to have received Barley without entering it.

XVI. And be it further enacted, That if upon gauging and taking such Account as aforesaid the Quantity of Barley (not in actual Operation for the making of Malt) shall be found to exceed the Quantity which the Maltster or Maker of Malt ought to have had in his or her Stock, Custody, or Possession, and in the Custody or Possession of any Person or Persons in Trust for or to the Use of such Maltster or Maker of Malt, according to the Barley Book, in the Proportion of One Bushel in every Twenty Bushels of Barley, then and in every such Case every such Maltster or Maker of Malt shall be deemed and adjudged to have taken or received Barley into his or her Custody or Possession, and to have neglected and refused to make such Entry thereof as is by this Act in that Behalf directed and required.

If Deficiency exceed One in Twenty, the Maltster to be deemed to have wetted Barley without entering it, and to be charged with Duty in respect thereof, over and above the Penalty.

XVII. And be it further enacted, That if upon gauging and taking such Account as aforesaid the Quantity of Barley (not in actual Operation for the making of Malt) shall be found short of or less than the Quantity which the Maltster or Maker of Malt ought to have had in his or her Stock, Custody, or Possession, and in the Custody or Possession of any Person or Persons in Trust for or to the Use of such Maltster or Maker of Malt, according to the Barley Book, in the Proportion of One Bushel in every Twenty Bushels of Barley, then and in every such Case every such Maltster or Maker of Malt shall be deemed and adjudged to have wetted and steeped Barley to be made into Malt, and to have neglected and refused to make such Entry thereof as is by this Act in that Behalf directed and required; and every such Maltster or Maker of Malt shall in every such Case, over and above the Penalty by this Act imposed for such Neglect and Refusal as aforesaid, be charged with and be liable to pay the Duty chargeable on Malt for every Bushel of Barley so found deficient as aforesaid; and such Duty shall and may be sued for, levied, and recovered by such and the like Ways, Means, and Methods, and under such and the like Penalties as the Duty on Malt is or may be sued

for, levied, and recovered by any Law or Laws in force relating to the Duties of Excise.

In case of Dispute as to the Quantity of Barley in Stock, it may be measured in the Presence of the Officer.

XVIII. And be it further enacted, That if upon gauging or taking such Account as aforesaid any Dispute shall arise between the Maltster or Maker of Malt and the Officer of Excise, respecting the true Quantity of Barley (not in actual Operation for the making of Malt) as aforesaid, such Maltster or Maker of Malt shall be allowed immediately, and with all due Diligence and Dispatch, to measure the same in the Presence of such Officer, by a just and correct Bushel Measure, as prescribed by Law, to be provided by such Maltster or Maker of Malt, and the Quantity ascertained by such Admeasurement shall be taken to be the true Quantity of such Barley; any thing in this Act to the contrary thereof notwithstanding.

On Informations for the Recovery of any Duty or Penalty on account of Deficiency or Excess in Stock, Proof may be adduced that Barley was stolen, or that Accident or Error was the Cause.

XIX. And be it further enacted, That upon the Trial or Hearing of any Information for the Recovery of any Duty or Penalty for or on account of any Deficiency or Excess in the Quantity of Barley in the Stock or Stocks of any Maltster or Maker of Malt, according to this Act, it shall be lawful for the Defendant or Defendants upon such Prosecution to prove that such Deficiency was actually and *bonâ fide* occasioned by Barley having been stolen or privately conveyed away without the Knowledge, Privity, or Consent of such Defendant or Defendants, or that such Deficiency or Excess respectively was occasioned by accidental or unintentional Error or Mistake in entering and keeping the Barley Book, without any Design or Intention of Fraud or Evasion of the Provisions of this Act; and in case the Court and Jury, or the Commissioners of Excise, or Justices of the Peace, before whom any such Information shall be tried or heard, shall be satisfied of the Truth of such Evidence, and that the same does account for such Deficiency or Excess, it shall be lawful for such Court and Jury, or Commissioners of Excise, or Justices of the Peace, to acquit the Defendant or Defendants of such Duty or Penalty; any thing in this Act to the contrary thereof notwithstanding.

24 Hours Notice to be given of wetting Corn at a Malthouse situated in a City or Market Town, and 48 Hours elsewhere, under Penalty of 100*l.*

XX. And be it further enacted, That every Maltster or Maker of Malt, before beginning to wet or steep any Corn or Grain to be made into Malt, shall give to the Officer of Excise under whose Survey such Maltster or Maker of Malt shall then be, Twenty-four Hours Notice at least, in Writing, if the Malthouse of such Maltster or Maker of Malt shall be situated in any City, or in the Suburbs of any City, or in any Market Town, and Forty-eight Hours Notice at least, in Writing, if such Malthouse shall not be so situated, of the Day and particular Hour of the Day when such Maltster or Maker of Malt intends to wet or steep Corn or Grain to be made into Malt, and of the Quantity of Corn or Grain in Bushels to be then wet or steeped; and if any Maltster or Maker of Malt shall begin to wet or steep any Corn or Grain to be made into Malt, without giving such Notice as aforesaid, or shall wet or steep any greater or less Quantity of Corn or Grain (exceeding the Proportion of One in Twenty) than the Quantity of Corn or Grain expressed in such Notice, every Maltster or Maker of Malt so offending shall for every such Offence forfeit and lose the Sum of One hundred Pounds; and in case any Maltster

Notice to be void if not duly proceeded on.

or Maker of Malt shall not, pursuant to any such Notice as aforesaid, begin to wet or steep the Corn or Grain mentioned in such Notice, and cover the whole thereof with Water, at the Day and Hour mentioned in such Notice, or within Three Hours next after the Expiration of such Hour, every such Notice shall be and is hereby declared to be null and void; and every such Maltster or Maker of Malt, before he shall begin to wet or steep such Corn or Grain, shall give fresh Notice thereof, according to the Provisions of this Act, under Pain of such Penalty as last aforesaid: Provided always, that no Maltster or Maker of Malt shall be subject to the said last-mentioned Penalty for or by reason of his or her wetting or steeping any less Quantity of Corn or Grain than the Quantity of Corn or Grain expressed in such Notice as aforesaid, if such Maltster or Maker of Malt shall be prevented from wetting or steeping the Quantity of Corn or Grain expressed in such Notice by Want of Barley, and shall give Notice thereof to the proper Officer of Excise, by entering, with such Wetting or Steeping, in the Barley Book, the Cause and Extent of such Prevention as aforesaid: Provided also, that no Maltster or Maker of Malt shall be subject to the said last-mentioned Penalty for or by reason of his or her wetting or steeping any greater or less Quantity of Corn or Grain, exceeding the Proportion aforesaid, than the Quantity of Corn or Grain expressed in such Notice as aforesaid, if such Maltster or Maker of Malt shall show, to the Satisfaction of the Commissioners of Excise, or Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* and *Ireland* respectively, that the same occurred by Accident or Oversight, and without intentional Disregard of any of the Provisions of this Act in that Behalf contained.

Exceptions.

Hours of wetting of Corn.

XXI. And be it further enacted, That it shall not be lawful for any Maltster or Maker of Malt to begin to wet or steep any Corn or Grain to be made into Malt at any other Time than between the Hours of Eight of the Clock in the Morning and Two of the Clock in the Afternoon; and if any Maltster or Maker of Malt shall begin to wet or steep any Corn or Grain to be made into Malt at any other Time than as aforesaid, every such Maltster or Maker of Malt so offending shall for every such Offence forfeit and lose the Sum of One hundred Pounds.

Penalty, 100*l.*

Maltsters giving Notice to steep Corn 65 Hours, must begin to wet between 8 in the Evening and 11 at Night, under Penalty of 100*l.*

XXII. Provided always, and be it enacted, That it shall be lawful for any Maltster or Maker of Malt, who shall give such further Notice of his or her Intention to continue the Corn or Grain by him or her to be wet or steeped covered with Water for the Space of Sixty-five Hours, as hereafter mentioned, to begin to wet or steep such Corn or Grain to be made into Malt at any Time between the Hours of Eight of the Clock in the Evening and Eleven of the Clock at Night; and if any Maltster or Maker of Malt, who shall have given such further Notice as aforesaid, shall begin to wet or steep any such Corn or Grain as aforesaid, to be made into Malt, at any other Time than as aforesaid, every such Maltster or Maker of Malt so offending shall for every such Offence forfeit and lose the Sum of One hundred Pounds.

XXIII. And

XXIII. And be it further enacted, That every Maltster or Maker of Malt shall continue the Corn or Grain by him or her wet or steeped in the Cistern to be made into Malt, covered with Water for a Space of Time not exceeding Fifty-five and not less than Forty Hours from the Time of such Corn or Grain being first wet or steeped; and if any Maltster or Maker of Malt shall continue such Corn or Grain, or any Part thereof, covered with Water for any Space of Time exceeding Fifty-five Hours, or shall drain or draw off the Water from any such Corn or Grain before the Expiration of Forty Hours from the Time of such Corn or Grain being first wet or steeped, every Maltster or Maker of Malt so offending shall for every such Offence forfeit and lose the Sum of One hundred Pounds.

Corn in the Cistern to be kept covered with Water not exceeding 55 nor less than 40 Hours, under Penalty of 100*l.*

XXIV. Provided always, and be it enacted, That where any Maltster or Maker of Malt shall intend to continue the Corn or Grain to be wet or steeped covered with Water for the Space of Sixty-five Hours, every such Maltster or Maker of Malt shall, in the Notice in Writing by him or her required to be given to the Officer of Excise under whose Survey such Maltster or Maker of Malt shall then be, of the Day and particular Hour of the Day when such Maltster or Maker of Malt shall intend to wet or steep Corn or Grain to be made into Malt, and of the Quantity of Corn or Grain in Bushels to be then wet or steeped, give further Notice that it is his or her Intention to continue the same covered with Water for the Space of Sixty-five Hours from the Time of such Corn or Grain being first wet or steeped; and every such Maltster or Maker of Malt shall in such Case continue such Corn or Grain covered with Water for and until the Expiration of Sixty-five Hours as aforesaid; and if any Maltster or Maker of Malt, who shall have given such further Notice as aforesaid, shall not continue such Corn or Grain covered with Water for and until the Expiration of Sixty-five Hours as aforesaid, or shall continue the same covered with Water for any Time after the Expiration of Sixty-five Hours as aforesaid, every such Maltster or Maker of Malt so offending shall for every such Offence forfeit and lose the Sum of One hundred Pounds.

Maltsters, having given Notice of their Intention to steep 65 Hours, must continue their Corn in steep for such Time and no longer, under a Penalty of 100*l.*

XXV. Provided always, and be it enacted, That it shall be lawful for any Maltster or Maker of Malt, between the First Day of *March* and the First Day of *November* in every Year, to drain or draw off the Water once from any Corn or Grain by him or her wet or steeped in the Cistern to be made into Malt, before the Expiration of the Time for which Corn or Grain is by this Act required to be kept covered with Water, without incurring any Penalty for so doing, provided such Maltster or Maker of Malt shall, in the Notice by him or her given of his or her Intention to wet or steep such Corn or Grain to be made into Malt by this Act before required, express his or her Intention to drain or draw off the Water from such Corn or Grain as aforesaid, and the particular Day and Hour of the Day, between the Hours of Eight of the Clock in the Morning and Two of the Clock in the Afternoon, when such Maltster or Maker of Malt shall intend so to do; provided always, that such Corn or Grain be again completely covered with Water before the Expiration of One Hour from the Time of the Water being begun to be drained or

Between 1st March and 1st November, Water may be once drained during the steeping, upon due Notice being given, provided the Corn be again covered within an Hour.

or drawn off as aforesaid; any thing herein-before contained to the contrary thereof notwithstanding.

No Corn to be added to that in steep after the Account has been taken, under Penalty of 200*l*.

XXVI. And be it further enacted, That if any Maltster or Maker of Malt shall add any Corn or Grain to the Corn or Grain wet or steeped in any Cistern to be made into Malt after the Officer of Excise shall have taken an Account thereof, every Maltster or Maker of Malt so offending shall for every such Offence forfeit and lose the Sum of Two hundred Pounds.

Corn to be emptied only between 7 in the Morning and 4 in the Afternoon, under Penalty of 100*l*.

XXVII. And be it further enacted, That it shall not be lawful for any Maltster or Maker of Malt to empty or take any Corn or Grain from or out of the Cistern at any other Time than between the Hours of Seven of the Clock in the Morning and Four of the Clock in the Afternoon; and if any Maltster or Maker of Malt shall empty or take any Corn or Grain from or out of the Cistern at any other Time than aforesaid, every Maltster or Maker of Malt so offending shall for every such Offence forfeit and lose the Sum of One hundred Pounds.

Maltsters, having given Notice to steep for 65 Hours, may empty such Corn only between 1 in the Forenoon and 4 in the Afternoon, under Penalty of 100*l*.

XXVIII. Provided always, and be it enacted, That it shall not be lawful for any Maltster or Maker of Malt, who shall have given such further Notice of his or her Intention to continue the Corn or Grain by him or her wet or steeped, covered with Water for the Space of Sixty-five Hours, as before mentioned, to empty or take such Corn or Grain, or any Part thereof, from or out of the Cistern, at any other Time than between the Hours of One of the Clock in the Forenoon and Four of the Clock in the Afternoon; and if any Maltster or Maker of Malt, who shall have given such further Notice as aforesaid, shall empty or take such Corn or Grain as aforesaid, or any Part thereof, from or out of the Cistern at any other Time than aforesaid, every such Maltster or Maker of Malt so offending shall for every such Offence forfeit and lose the Sum of One hundred Pounds.

All Cisterns in the same House to be emptied at the same Time, or within Three Hours from the Time of beginning to empty any One of them, on Penalty of 200*l*.

XXIX. And be it further enacted, That if any Maltster or Maker of Malt shall, in any Building or Place, or in any Buildings or Places, having the same Roof or any internal Communication between them, use more than One Cistern at the same Time for wetting or steeping any Corn or Grain to be made into Malt, every such Maltster or Maker of Malt shall empty or take all the Corn or Grain from and out of all such Cisterns at One and the same Time; and if any such Maltster or Maker of Malt shall empty or take any Corn or Grain from or out of any such Cisterns at different Times, every such Maltster or Maker of Malt so offending shall for every such Offence forfeit and lose the Sum of Two hundred Pounds: Provided always, that nothing herein-before contained shall be deemed or construed to extend to subject any Maltster or Maker of Malt to the said last-mentioned Penalty for or by reason of his or her emptying or taking Corn or Grain from or out of any Two or more Cisterns at different Times of the same Day, if the emptying or taking of the Corn or Grain from or out of the last of such Cisterns shall be finished within Three Hours from the Time of beginning to

empty or take the Corn or Grain from or out of the first of such Cisterns.

XXX. And be it further enacted, That it shall not be lawful for any Maltster or Maker of Malt to empty or take any Corn or Grain from or out of any Cistern in any Building or Place, or in any Buildings or Places, having the same Roof or any internal Communication between them, until the Expiration of Ninety-six Hours from the Time of the last preceding emptying or taking of Corn or Grain from or out of any Cistern therein; and if any Maltster or Maker of Malt shall empty or take any Corn or Grain from or out of any such Cistern until the Expiration of such Time as last aforesaid, every Maltster or Maker of Malt so offending shall for every such Offence forfeit and lose the Sum of Two hundred Pounds: Provided always, that such Maltster or Maker of Malt shall not be liable to any such Penalty as last aforesaid for or by reason of his or her emptying or taking any Corn or Grain from or out of any such Cistern as aforesaid before the Expiration of such Ninety-six Hours, if such Corn or Grain be so emptied or taken out on the Day on which such Ninety-six Hours shall expire, and not before Seven of the Clock of the Morning of such Day.

Penalty on taking Corn out of any Cistern within 96 Hours of the last emptying of any Cistern under the same Roof, 200*l.*

Proviso.

XXXI. And be it further enacted, That if any Maltster or Maker of Malt shall take or convey away from the Cistern any Corn or Grain making into Malt, so that no Gauge thereof can be taken by the Officer of Excise in the Couch Frame, every Maltster or Maker of Malt so offending shall for every such Offence forfeit and lose the Sum of Two hundred Pounds.

Penalty on so conveying Corn from Cistern that it cannot be gauged in Couch Frame.

XXXII. And be it further enacted, That every Maltster or Maker of Malt who shall empty or take any Corn or Grain from or out of the Cistern, shall empty all such Corn or Grain into a Couch Frame or Frames entered by such Maltster or Maker of Malt; and that it shall be lawful for any Maltster or Maker of Malt who shall use more than One Cistern at the same Time, for the wetting or steeping of Corn or Grain to be made into Malt, in any Building or Place, or in any Buildings or Places, having the same Roof or any internal Communication between them, to empty the Corn or Grain from or out of any Two or more of such Cisterns into One and the same entered Couch Frame, to be taken an Account of by the Officer therein and thenceforth as One and the same Wetting or Steeping; and all Corn or Grain emptied into such Couch Frame or Frames as aforesaid, shall be laid flat and level therein by the Maltster or Maker of Malt, and of no greater Depth, except as in that Behalf is in this Act before excepted, in any such Couch Frame or Frames than Thirty Inches in any Part thereof; and when any Corn or Grain shall be so emptied between the First Day of *March* and the First Day of *December* in any Year, such Corn or Grain shall be kept and continued so laid in the Couch Frame or Frames into which such Corn or Grain shall have been emptied, for the Space of Twenty-six Hours from the Time of being emptied or taken from or out of the Cistern or Cisterns; and when any Corn or Grain shall be so emptied at any other Time of the Year than as aforesaid, such Corn or Grain shall be kept

Maltsters to empty all Grain from the Cisterns into the Couch Frames.

Grain to be levelled therein, and not to be of greater Depth than 30 Inches.

Time that such Grain shall lay in the Couch Frames.

and continued so laid in the Couch Frame or Frames into which such Corn or Grain shall have been emptied for the Space of Thirty Hours from the Time of its being so emptied, or taken from or out of the Cistern or Cisterns; and all Corn or Grain making into Malt during such respective Periods of Time as aforesaid, shall be deemed and taken to be in Couch; and if any Maltster or Maker of Malt who shall empty or take any Corn or Grain from or out of any Cistern or Cisterns, shall not empty all such Corn or Grain into such Couch Frame or Frames entered by such Maltster or Maker of Malt, or shall not lay the same flat and level in such Couch Frame or Frames as aforesaid, or shall lay the same therein to any greater Depth than Thirty Inches in any Part thereof, or shall not keep or continue all Corn or Grain in the Couch Frame or Frames into which the same shall have been emptied for such Period of Time respectively as aforesaid, every Maltster or Maker of Malt so offending shall for every such Offence forfeit and lose the Sum of One hundred Pounds.

Penalty, 100*l.*

Penalty on treading or forcing together Corn in the Cistern or Couch Frame.

XXXIII. And be it further enacted, That if any Maltster or Maker of Malt shall tread or force together any Corn or Grain making into Malt in the Cistern or Couch Frame, or if any Corn or Grain making into Malt shall be found in any Cistern or Couch Frame so hard, close, and compact as it could not have been unless the same had by some Means or other been trodden or forced together therein, every Maltster or Maker of Malt who shall tread or force together such Corn or Grain as aforesaid, or in whose Cistern or Couch Frame such Corn or Grain shall be found so hard, close, and compact as aforesaid, shall for every such Offence forfeit and lose the Sum of One hundred Pounds.

Officers suspecting Corn or Grain to have been forced together in the Cistern or CouchFrame, may turn it over and lay it level again therein.

XXXIV. And be it further enacted, That if any Officer of Excise shall have reason to believe, or shall suspect that the Corn or Grain making into Malt in any Cistern or Couch Frame has been trodden or forced together, it shall be lawful for such Officer, and any Person or Persons in Aid and Assistance of such Officer, in the Presence of the Maltster or Maker of Malt, or of his or her Servant, if such Maltster or Servant shall think fit to be present, to turn over all such Corn or Grain, either by throwing all such Corn or Grain from and out of the Cistern or Couch Frame, and returning the same into the Cistern or Couch Frame from which it shall have been thrown, and laying the same level again therein, or by turning over all such Corn or Grain in such Cistern or Couch Frame, and laying the same level again therein, or by throwing out any Part of such Corn or Grain from such Cistern or Couch Frame, and turning over so much thereof as shall be left remaining therein, and returning so much of such Corn or Grain as shall have been thrown out into the Cistern or Couch Frame from which the same shall have been thrown, and laying the whole of such Corn or Grain level again in such Cistern or Couch Frame, as to such Officer shall seem fit; and every Maltster or Maker of Malt, together with his or her Servants, shall give such Aid and Assistance to such Officer, and to such Person or Persons as aforesaid, in such Behalf as aforesaid, as such Officer or other Person may request; and if any Increase shall be found in the

Gauge or Quantity of such Corn or Grain, after being turned over and laid level again in the Cistern or Couch Frame in any such Manner as aforesaid, over and above the former Gauge, in any greater Proportion than that of One Bushel in every Twenty Bushels of such Corn or Grain, the Increase so found as aforesaid shall be deemed conclusive Evidence that such Corn or Grain had been trodden or forced together; and if any Maltster or Maker of Malt shall refuse to aid and assist any Officer of Excise, or any Person or Persons acting in Aid and Assistance of such Officer as aforesaid, every such Maltster or Maker of Malt so offending shall for every such Offence forfeit and lose the Sum of One hundred Pounds; Provided always nevertheless, that it shall be lawful to prove by any other or indifferent Evidence than that above mentioned, that such Corn or Grain had been trodden or forced together.

What Increase shall be conclusive Evidence of forcing.

Maltster to assist the Officer, if required, under Penalty of 100*l.*

XXXV. And be it further enacted, That if any Maltster or Maker of Malt shall wet, water, or sprinkle any Corn or Grain making into Malt, before the Expiration of Twelve Days, or Two hundred and eighty-eight Hours, after the same shall have been emptied or taken from or out of the Cistern, every Maltster or Maker of Malt so offending shall for every such Offence forfeit and lose the Sum of Two hundred Pounds.

Penalty on sprinkling or wetting Corn before it has been 12 Days out of the Cistern.

XXXVI. And be it further enacted, That it shall not be lawful for any Maltster or Maker of Malt at One and the same Time to have more than Five Floors or Quantities of Corn or Grain making into Malt, in the Couch Frame, or on the Floor or Kiln, or all or any of them, wetted or steeped in and arising from, or pretended to have been wetted or steeped in and to have arisen from, or denoted by its Place of Deposit in the Malthouse to have been wetted or steeped in and to have arisen from One and the same Cistern, or One or more Cisterns emptied into One and the same Couch Frame; and if any Maltster or Maker of Malt shall at One and the same Time have more than Five Floors or Quantities of Corn or Grain making into Malt as aforesaid, every Maltster or Maker of Malt so offending shall for every such Offence forfeit and lose the Sum of Two hundred Pounds: Provided always, that nothing herein-before contained shall extend or be deemed or construed to extend to subject any Maltster or Maker of Malt to the said last-mentioned Penalty for or by reason of his or her separating or dividing any One or more of his or her Floors or Quantities of Corn or Grain making into Malt, either into Two or more Pieces, for the Purpose of working such Pieces separately and apart from each other, in the same Malthouse in which such Floors or Quantities of Corn or Grain making into Malt respectively shall have been wet or steeped, or for or by reason of any such Maltster or Maker of Malt separating or dividing the oldest of his or her Floors or Quantities of Corn or Grain making into Malt, for the sole Purpose of removing the same to the Kiln to be immediately dried thereon.

No Maltster to have more than Five Floors, including the Couch Frame and Kiln, from One Cistern, or One or more Cisterns emptied into the same Couch Frame, under Penalty of 200*l.*

Floors may be divided for working separately, or the oldest one for carrying to the Kiln.

XXXVII. And be it further enacted, That every Maltster or Maker of Malt shall deposit and leave all such Floors or Quantities of Corn or Grain making into Malt, so that the Sides or outward Edges thereof

Floors to be in regular Forms, and levelled and

thereof shall be in straight Lines, and shall level and lay the same in regular Succession one before the other, according to the Seniority in Age of such Floors or Quantities of Corn or Grain making into Malt upon the Floor or Floors of the Malthouse of such Maltster or Maker of Malt; and if any Maltster or Maker of Malt shall not deposit and leave any such Floor or Quantity of Corn or Grain making into Malt, so as aforesaid, or if the Maltster or Maker of Malt, or any of his Servants, being present at the Survey thereof by any Officer, shall not, on the Request of such Officer, forthwith put the Sides or outward Edges of any Floor or Quantity of Corn or Grain making into Malt in straight Lines, or shall not level or lay the same as aforesaid, every Maltster or Maker of Malt so offending shall for every such Offence forfeit and lose the Sum of One hundred Pounds.

Penalty on mixing Corn of different Steepings.

XXXVIII. And be it further enacted, That if any Maltster or Maker of Malt shall mix, either on the Floor or on the Kiln, any Corn or Grain of one Wetting or Steeping, with or amongst any Corn or Grain of another or different Wetting or Steeping, every Maltster or Maker of Malt so offending shall for every such Offence forfeit and lose the Sum of Two hundred Pounds.

Penalty on wetting or damping Malt after taken from the Kiln.

XXXIX. And be it further enacted, That if any Maltster or Maker of Malt shall wet, water, sprinkle, or damp any Malt after the same shall have been taken or thrown off the Kiln, and before such Malt shall be delivered into the Custody or Possession of the Brewer or other Person who shall have purchased the same, every Maltster or Maker of Malt so offending shall for every such Offence forfeit and lose the Sum of One hundred Pounds.

Penalty on fraudulently depositing, concealing, or conveying away Malt.

XL. And be it further enacted, That if any Maltster or Maker of Malt, or other Person, shall fraudulently deposit, conceal, or convey away from the Sight of the Officers of Excise, any Malt, or Corn or Grain making into Malt, every Maltster or Maker of Malt, or other Person, so offending, shall for every such Offence forfeit and lose the Sum of Two hundred Pounds; and all such Malt, or Corn or Grain making into Malt, so fraudulently deposited, concealed, or conveyed away as aforesaid, shall be forfeited, and shall and may be seized by any Officer of Excise.

Penalty for removing or receiving Malt before Account taken and Duties charged.

XLI. And be it further enacted, That if any Maltster or Maker of Malt shall remove, carry, or send away any Malt from the Building or Place where the same shall have been made, before such Malt shall have been taken an Account of and charged with Duty by the proper Officer of Excise, or if any Person shall receive or have in his or her Custody or Possession any Malt so removed, carried, or sent away as aforesaid, knowing the same to have been so removed, carried, or sent away, every Maltster or Maker of Malt, or Person, so offending, shall for every such Offence forfeit and lose the Sum of Two hundred Pounds; and all the Malt so removed, carried, or sent away as aforesaid, shall be forfeited, and shall and may be seized by any Officer of Excise.

XLII. And

When Malt is charged by Gauge while in Operation, certain Allowances to be made.

XLII. And be it further enacted, That whenever the Duty upon Malt shall be charged by Gauge of the Corn or Grain taken while the same is in a State of Operation, or in process of making into Malt, such Allowances shall be made upon such Gauges as are hereinafter mentioned; upon every Gauge thereof taken by the Officer of Excise in the Cistern wherein the Corn or Grain is wetting or steeping to be made into Malt, or in the Couch Frame into which the Corn or Grain shall have been emptied, during the Period respectively for which Corn or Grain is by this Act before required to be kept and continued in such Cistern and Couch Frame respectively, an Allowance shall be made by such Officer of One Fifth Part of the whole Quantity of the Corn or Grain so found by such Gauge; and upon every Gauge taken by the Officer of Excise of such Corn or Grain on the Floor, after the Expiration of such Periods of Time respectively as aforesaid, and before the Expiration of Ninety-six Hours from the Time when such Corn or Grain was emptied or taken from or out of the Cistern, an Allowance shall be made by such Officer of One Third Part of the whole Quantity of the Corn or Grain so found by such Gauge as last aforesaid; and upon every Gauge afterwards taken by the Officer of Excise of such Corn or Grain before the same shall be dried off upon and removed from the Kiln, an Allowance shall be made by such Officer of One Half of the whole Quantity of such Corn or Grain so found by such Gauge as last aforesaid; and the Duty of Excise upon Malt, when charged upon the Corn or Grain in a State of Operation, or in process of making into Malt as aforesaid, shall be charged upon the best of the several Gauges so taken as aforesaid, after such Allowances shall have been so made thereon respectively as before mentioned: Provided always, that it shall be lawful for any Officer of Excise to take an Account of all the Malt made by any Maltster or Maker of Malt, after the same shall have been taken or thrown off from the Kiln, and whilst the same shall remain in the Custody or Possession of the Maltster or Maker thereof; and if, upon taking such Account as last aforesaid, such Officer shall find the Quantity of Malt so taken Account of to exceed the Quantity before charged with Duty, according to the best Gauge thereof when taken in operation as aforesaid, such Officer shall in every such Case (making an Allowance after the Rate of Eighteen Bushels in every One hundred Bushels of Blown Malt for Porter) charge the Duty upon all such Excess; any thing herein-before contained to the contrary thereof notwithstanding.

Account may be taken of the Malt when dried off the Kiln, and the Excess above the Gauge taken while in operation charged with Duty.

Allowance on unscreened Malt measured from the Kiln.

XLIII. Provided always, and be it further enacted, That whenever any Officer of Excise shall propose to measure or take an Account of Malt, on the same being taken or thrown off from the Kiln, and whilst the same is hot, and contains the Commings or Roots thereof, and is in the same State as the same has been taken or thrown off from the Kiln, such Officer shall in such Account make an Allowance of Twelve *per Centum* for the Heat, Commings, or Roots, and unclean State of such Malt, or shall, at the Election of such Officer, require such Malt to be forthwith screened and cleaned for the Purpose of being measured and taken Account thereof without such Allowance; and in case such Maltster or Maker of Malt shall, on such Request

of the Officer to screen such Malt, desire Time so to do, it shall be lawful for such Officer to lock up all such Malt in a safe and secure Room, to be provided by such Maltster or Maker of Malt; and no such Maltster or Maker of Malt shall be entitled to any such Allowance as aforesaid, or to screen such Malt before the same is measured or taken Account of as aforesaid, unless he shall forthwith remove and deposit all such Malt in such Room, and keep the same therein so locked by the Officer of Excise, safely and securely, and unmixed with any other Malt whatsoever, until such Maltster or Maker of Malt shall give Forty-eight Hours Notice to the proper Officer of Excise to unlock such Room, and shall thereupon screen and clean such Malt for the Purpose of being measured and taken Account of by the Officer, without such Allowance as aforesaid: Provided also, that on any Officer taking an Account of the Malt in the Stock, Custody, or Possession of any Maltster or Maker of Malt, on or after the Tenth Day of *October* in every Year, as hereinafter mentioned, every such Officer shall make an Allowance to such Maltster or Maker of Malt, of One Bushel in Twenty Bushels of such Malt, for any Variation having occurred therein whilst in Stocks; any thing herein-before contained to the contrary thereof in anywise notwithstanding.

Entry to be made monthly of all Malt made, under Penalty of 100*l.*

XLIV. And be it further enacted, That every Maltster or Maker of Malt shall, monthly and every Month, make a true Entry in Writing of all the Malt by him or her made within such Period as aforesaid, at the Office of Excise within the Limits whereof such Malt shall have been made; and if any Maltster or Maker of Malt shall neglect or refuse to make Entry as aforesaid, or shall make any false Entry in that Behalf, every Maltster or Maker of Malt so offending shall for every such Offence forfeit and lose the Sum of One hundred Pounds.

Maltsters to clear off their Duties within 14 Days after Entry, unless Security be given, under Penalty of Double Duty.

XLV. And be it further enacted, That every Maltster or Maker of Malt shall, within the Space of Fourteen Days next after he or she shall have or ought to have made such Entry as aforesaid, pay and clear off all the Duties which shall have been charged upon, and which shall remain unpaid by such Maltster or Maker of Malt, for or in respect of any Malt by him or her made, unless such Maltster or Maker of Malt shall have given, and shall maintain and renew, upon the Death or Insolvency of any Party thereto, Security, approved of by the Commissioners of Excise, or the Commissioner or Commissioners and Assistant Commissioners of Excise in *Scotland* or *Ireland* respectively, or the Person or Persons who shall be appointed or employed by them respectively for that Purpose, by Bond in Double the Value of the Duties which such Commissioners of Excise, or Commissioner or Commissioners and Assistant Commissioners of Excise, or such Person or Persons as aforesaid, shall judge likely to arise or be charged upon and become due from such Maltster or Maker of Malt within any Five Months, for the due Payment at the End of every Four Months from the Day on which such Maltster or Maker of Malt shall or ought to have made such Entry as aforesaid, of all such Duties and Sum and Sums of Money as shall arise or be charged on or become due from such Maltster or Maker of Malt; and if any Maltster or

Maker of Malt, who shall not have given such Security, or who shall not maintain and renew such Security as aforesaid, shall neglect or refuse to pay and clear off such Duties within the Space of Fourteen Days as aforesaid, every such Maltster or Maker of Malt as last aforesaid, so offending, shall for every such Offence forfeit and lose Double the Sum for which such Duties so neglected or refused to be paid or cleared off as aforesaid shall amount to.

Punishment of Servants maliciously beginning to wet Corn, or emptying the Cistern at illegal Hours, &c.

XLVI. And be it further enacted, That if any Workman, Servant, or Labourer employed by or in the Service of any Maltster or Maker of Malt, shall maliciously, and with Intent to injure such Maltster or Maker of Malt, begin to wet or steep any Corn or Grain to be made into Malt at any other Time than between the Hours of Eight of the Clock in the Morning and Two of the Clock in the Afternoon; or if any Workman, Servant, or Labourer shall maliciously, and with such Intent as aforesaid, empty or take any Corn or Grain from or out of the Cistern at any other Time than between the Hours of Seven of the Clock in the Morning and Four of the Clock in the Afternoon; or shall maliciously, and with such Intent as aforesaid, wet, water, or sprinkle any Corn or Grain making into Malt before the Expiration of Twelve Days or Two hundred and eighty-eight Hours after the same shall have been emptied or taken from or out of the Cistern, or mix, either on the Floor or on the Kiln, any Corn or Grain of One Wetting or Steeping with or amongst any Corn or Grain of another or different Wetting or Steeping; every such Workman, Servant, or Labourer shall and may, for any such Offence as aforesaid, be arrested and conveyed, by any Constable or other lawful Peace Officer, before any One or more of His Majesty's Justices of the Peace for the County, Shire, Division, City, Town, or Place wherein such Workman, Servant, or Labourer shall be found; and it shall be lawful for any such Justice or Justices of the Peace, on the Confession of the Party, or by Proof on the Oath of One or more credible Witness or Witnesses made of any such Offence, to convict every such Workman, Servant, or Labourer so offending, of such Offence, and upon such Conviction, by Warrant or Warrants under his or their Hand or Hands, to commit such Workman, Servant, or Labourer to the Common Gaol or House of Correction of the County, Shire, Division, City, Town, or Place in which such Conviction shall take place, for any Length of Time not exceeding Twelve and not less than Three Months from the Day of such Commitment; and such Workman, Servant, or Labourer shall, for and during the whole Time for which he or she shall be committed, be kept to hard Labour in such Gaol or House of Correction, and shall not, under any Pretence or by reason of any Authority or Order, be discharged therefrom until the Expiration of the Time for which such Commitment shall have been made: Provided always, that nothing herein contained shall extend or be deemed or construed to extend to repeal, alter, or affect any Penalty or Penalties on the Maltster or Maker of Malt by whom or in whose Service or Premises any such Workman, Servant, or Labourer as aforesaid shall be employed, by reason of any such Offence or Offences, but that every such Maltster or Maker of Malt shall still remain and continue liable to all and singular such Penalty or Penalties, any thing herein-before contained to the contrary thereof notwithstanding;

Maltster to be liable to Penalties for such Offences, unless he shall prosecute such Servant to Conviction, and shall obtain a Cer-

tificate thereof, and that he has undergone the Punishment.

ing; unless such Maltster or Maker of Malt shall forthwith prosecute such Workman, Servant, or Labourer as aforesaid, to Conviction as aforesaid, and shall, before the Recovery of any such Penalty, produce to the Commissioners of Excise if in *England*, or to the Commissioner or Commissioners and Assistant Commissioners of Excise if in *Scotland* or *Ireland*, a Certificate of such Conviction, and of the Workman, Servant, or Labourer so convicted having suffered or being in Prison under such Sentence, and suffering such Punishment as aforesaid.

Certificate Books to be delivered to Maltsters; and no Maltster to send out Malt exceeding Four Bushels without Certificate, or without making correspondent Entry, under Penalty of 200*l*.

XLVII. And be it further enacted, That a Book, prepared with proper printed Forms and Titles for such Purposes as herein-after mentioned, shall be delivered by the proper Officer of Excise to every Maltster or Maker of Malt; and that from and after the Tenth Day of *October* One thousand eight hundred and twenty-seven, no Malt, in any Quantity exceeding Four Bushels at one Time, or if to a Brewer of Beer for Sale, in any Quantity whatsoever, shall be sold, sent out, or delivered by any Maltster or Maker of Malt, without a Certificate, filled up and cut out progressively from the printed Forms and Titles contained in such Book as aforesaid, signed by the Maltster or Maker of Malt selling, sending out, or delivering the same, or by some Person on his or her Behalf, certifying the Date, Quantity, and Quality of such Malt, (whether Blown Malt for Porter or other Malt,) to whom sold or sent out, of what Place, and that the Duty had been duly charged thereon, and at what Place and upon what Maltster or Maker of Malt such Charge had been made; and every such Certificate shall be left with the Person or Persons to whom such Malt shall be sold, sent out, or delivered; and every such Maltster or Maker of Malt, selling or sending out any such Malt as aforesaid, shall at the same Time make a correspondent Entry to such Certificate, and containing the same Particulars, in the Book and Part thereof from which such Certificate shall have been cut; and every such Maltster or Maker of Malt shall at all Times keep such Book as aforesaid, with all Entries made therein, open and exposed in some entered Building or Place of and belonging to such Maltster or Maker of Malt, for the Perusal and Inspection of the Officers of Excise, and shall deliver up every such Book as aforesaid to any Officer of Excise demanding the same, and permit him to make any Minute therein, as such Officer shall think fit; and if any such Maltster or Maker of Malt shall sell, send out, or deliver any Malt in any Quantity exceeding Four Bushels at One Time, or if to a Brewer of Beer for Sale, in any Quantity whatsoever, without such Certificate as aforesaid, or shall not so leave such Certificate as aforesaid, or shall make use of the same a Second Time, or to accompany any other Malt than the Malt for which it was first cut out of such Book as aforesaid, or shall not at the same Time make a correspondent Entry to such Certificate as aforesaid, or shall not keep such Book as aforesaid, or shall not deliver up any such Book to any Officer demanding the same, or permit him to make any Minute therein, or shall convey away or conceal any such Book, or shall destroy or tear out any Leaf therefrom, or cancel, obliterate, destroy, or alter any Entry therein, or make any false Entry therein, every such Maltster or Maker of Malt so offending shall for every

such Offence forfeit and lose the Sum of Two hundred Pounds; and all such Malt, and the Vessel or Boat, Cart, Carriage, or other Conveyance, Horses or other Cattle, removing or which shall have been used in the Removal of such Malt, shall be forfeited, and shall and may be seized by any Officer of Excise.

Maltsters to make Entry of the total Quantity of Malt sent out by them daily in Quantities not exceeding Four Bushels at a Time, under Penalty of 50*l.*

XLVIII. And be it further enacted, That every Maltster or Maker of Malt shall daily enter in a Book delivered to him or her by the Officer of Excise for that Purpose, the total Quantity of Malt by such Maltster or Maker of Malt sold or sent out during such Day, in Quantities not exceeding Four Bushels at One Time, except to a Brewer of Beer for Sale; and every such Maltster or Maker of Malt shall at all Times keep such Book, with all Entries made therein, open and exposed in some entered Building or Place of and belonging to such Maltster or Maker of Malt, for the Perusal and Inspection of the Officers of Excise, and shall deliver up every such Book as aforesaid to any Officer of Excise demanding the same, and permit him to make any Minute therein, as such Officer shall think fit; and if any such Maltster or Maker of Malt shall neglect or refuse to make any such Entry as aforesaid, or shall not keep such Book as last aforesaid, or shall not deliver up any such Book to any Officer demanding the same, or permit him to make any Minute therein, or shall convey away or conceal the same, or shall destroy or tear out any Leaf thereof, or cancel, obliterate, destroy, or alter any Entry therein, or make any false Entry therein, every such Maltster or Maker of Malt so offending shall for every such Offence forfeit and lose the Sum of Fifty Pounds.

Brewers, Distillers, &c. receiving Malt by Certificate, to deliver up such Certificate within Three Days to their surveying Officer, or to any Officer demanding the same, under Penalty of 40*s.* for every Bushel of Malt, or 100*l.*

XLIX. And be it further enacted, That every Factor or Dealer in or Seller of Malt, and every Brewer of Beer for Sale, and every Distiller or Maker of Low Wines or Spirits, and every Maker of Vinegar or Acetous Acid for Sale, and every Trader subject to Survey under the Excise Laws, who shall receive into his or her Custody or Possession any Malt with Certificate, shall, within Three Days next after such Malt shall have been so received as aforesaid, or when requested by any Officer of Excise, deliver up every such Certificate to the Officer of Excise under whose Survey such Factor, Dealer in or Seller of Malt, Brewer of Beer for Sale, or Distiller or Maker of Low Wines or Spirits, or Maker of Vinegar or Acetous Acid, or Trader as aforesaid, shall then be, or to any Officer requesting the same as aforesaid; and if any such Factor, Dealer in or Seller of Malt, Brewer of Beer, or Distiller or Maker of Low Wines or Spirits, or Maker of Vinegar or Acetous Acid, or Trader as aforesaid, who shall receive into his or her Custody or Possession any Malt with Certificate, shall not deliver up every such Certificate as aforesaid, or if any Person whosoever shall receive any Malt from any Maltster or Maker of Malt, exceeding at One Time Four Bushels, or if a Brewer of Beer for Sale shall receive from any Maltster or Maker of Malt any Quantity of Malt, without such Malt being accompanied by such Certificate delivered therewith as aforesaid, every such Factor, Dealer in or Seller of Malt, Brewer of Beer, and Distiller or Maker of Low Wines or Spirits, and Makers of Vinegar or Acetous Acid, and Trader and Person as aforesaid, so offending, shall for every such

Offence respectively forfeit and lose the Sum of Forty Shillings for every Bushel of Malt received with such Certificate not so delivered up, or without Certificate, or One hundred Pounds, at the Election of the Attorney General or Person who shall inform or sue for the same;

Factors to make Entry of their Places for keeping Malt, under Penalty of 100*l.* and Forfeiture of Malt found therein.

L. And be it further enacted, That every Factor or Dealer in or Seller of Malt shall make true and particular Entry in Writing of every Building or Place by him or her intended to be used for the storing or keeping of Malt for Sale, at the nearest Office of Excise; and if any Factor, Dealer in or Seller of Malt, shall use any Building or Place for the storing or keeping of Malt for Sale, without having made such Entry thereof as aforesaid, every Factor, Dealer in or Seller of Malt, so offending, shall forfeit and lose the Sum of One hundred Pounds for every Building or Place so used without such Entry thereof as aforesaid; and all Malt which shall be found in any such Building or Place shall be forfeited, and shall and may be seized by any Officer of Excise.

Books to be delivered to Factors; and Factors receiving Malt without entering the same therein, or making false Entries, &c., to forfeit 100*l.*

LI. And be it further enacted, That a Book, prepared with proper printed Forms and Titles for such Purposes as herein-after mentioned, shall be delivered by the proper Officer of Excise to every Factor or Dealer in or Seller of Malt; and that every Factor or Dealer in or Seller of Malt, when and so soon as he or she shall receive any Malt into his or her Custody or Possession, shall enter in such Book as aforesaid, and under the proper Title prepared for such Purpose, the Quantity and Quality (whether Blown Malt for Porter or other Malt) of such Malt, the Date when and the Person from whom, whether a Maltster or Maker of Malt, Dealer or Factor, and of what Place, the same shall have been received; and every such Factor or Dealer in or Seller of Malt shall at all Times keep such Book as aforesaid, with all Entries made therein, open and exposed in some entered Building or Place of or belonging to such Factor or Dealer in or Seller of Malt, for the Perusal and Inspection of the Officers of Excise, and shall deliver up every such Book as aforesaid, and all Certificates by him or her received with any Malt, into his or her Custody or Possession, to any Officer of Excise demanding the same, and permit any Officer of Excise to make any Minute in such Book, as such Officer shall think fit; and if any such Factor or Dealer in or Seller of Malt, when and so soon as he or she shall have received any Malt into his or her Custody or Possession, neglect or refuse to enter the same in such Book as aforesaid, or shall not keep such Book as aforesaid, or shall not deliver up the same to, or permit the Officer to make any Minute therein, or shall not deliver up any Certificate by him or her received with any Malt into his or her Custody or Possession as aforesaid, or shall convey away or conceal any such Book, or shall destroy or tear out any Leaf therefrom, or cancel, obliterate, destroy, or alter any Entry therein, or make any false Entry therein, every such Factor or Dealer in or Seller of Malt so offending shall for every such Offence forfeit and lose the Sum of One hundred Pounds.

LII. And be it further enacted, That every Maltster or Maker of Malt, within Ten Days after the Tenth Day of *October* in every Year, shall cast or place all the Malt not then in operation or process of making into Malt, in his or her Custody or Possession, into such level and regular Form as may enable the Officer of Excise conveniently to gauge and ascertain the true Quantity thereof; and if any Maltster or Maker of Malt shall neglect or refuse to cast or place all or any such Malt as aforesaid, every Maltster or Maker of Malt so offending shall for every such Offence forfeit and lose the Sum of One hundred Pounds.

Maltsters, within Ten Days after 10th October yearly, to place all dry Malt so that it may be conveniently gauged.

LIII. And be it further enacted, That every Person who shall at any Time be found removing, or attending and directing the Removal of any Malt from one Part of the United Kingdom to any other Part thereof, shall, upon the Demand of any Officer of Excise, produce such Malt, and the Certificate accompanying, or which shall or ought to have accompanied such Malt on the Removal thereof, to the Officer demanding the same, to be by him examined and inspected, and compared with the Quantity and Quality of the Malt so removing as aforesaid; and if any such Person or Persons shall, upon the Demand of any Officer of Excise, neglect or refuse to produce any such Malt or Certificate as aforesaid, or to suffer and permit such Inspection, Examination, and Compare as aforesaid, or shall hinder or obstruct any Officer of Excise therein, or in the due Execution of his Duty, or of any of the Powers to such Officer by this Act granted, every such Person so offending shall for every such Offence forfeit and lose the Sum of Two hundred Pounds; and in every such Case all such Malt, and the Vessel or Boat, Cart, Carriage, or other Conveyance, Horses or other Cattle, removing or which shall have been used in the Removal of such Malt, shall be forfeited, and shall and may be seized by any Officer of Excise.

Officers may demand the Inspection of Malt on its Removal, with the Certificate accompanying it.

Penalty on Refusal, or Obstruction, 200*l.*

LIV. And be it further enacted, That every Brewer of Beer for Sale in *Ireland* shall make a true and particular Entry in Writing of every Building, Place, Vessel, and Utensil by him or her intended to be used in or for the brewing or keeping of Worts or Beer, at the nearest Office of Excise, specifying in such Entry the particular Use or Purpose for which such Building, Place, Vessel, or Utensil shall be intended to be used as aforesaid; and if any such Brewer shall use any Building, Place, Vessel, or Utensil, without having made such Entry thereof as aforesaid, or shall use any Building, Place, Vessel, or Utensil for any other or different Use or Purpose, in or for the brewing or keeping of Worts or Beer, than the particular Use or Purpose for which such Building, Place, Vessel, or Utensil shall have been entered, every such Brewer so offending shall forfeit and lose the Sum of One hundred Pounds for every such Building, Place, Vessel, or Utensil as aforesaid; and all Worts or Beer which shall be found therein, and the Casks or other Vessels containing the same, shall be forfeited, and shall and may be seized by any Officer of Excise: Provided always, that any Entry made of any Building, Place, Vessel, or Utensil, for any more than One such particular Use or Purpose as aforesaid, shall be void to all Intents and Purposes.

Brewers in Ireland to make Entry of all Premises and Utensils used for brewing or storing Beer, under Penalty of 100*l.*

LV. And

Such Brewers to specify in their Entry all Places intended to be used for keeping Malt.

LV. And be it further enacted, That every such Brewer shall, in the Entry by him or her made of any Building or Place for the brewing of Beer, specify and distinguish every Building or Place in which he or she shall intend to store or keep the Malt to be used by him or her in the brewing of Beer, and shall store and deposit all such Malt in One or more of such entered Buildings or Places so specified and distinguished, and shall not use or employ any Malt in the brewing of Beer which shall not have been so stored and deposited in and taken from One or more of such Buildings or Places so specified and distinguished; and if any such Brewer shall store or keep any Malt to be used by him or her in the brewing of Beer, in any Building or Place which shall not have been specified and distinguished in such Entry as aforesaid, or shall use or employ any Malt in the brewing of Beer which shall not have been stored and deposited in and taken from an entered Building or Place so specified and distinguished as aforesaid, every such Brewer so offending shall for every such Offence forfeit and lose the Sum of Two hundred Pounds; and all Malt which shall be found in any Building or Place entered or used for the brewing of Beer, other than Malt taken from One or more of such Buildings or Places so specified and distinguished, for the Purpose of being employed in the brewing of Beer, shall be forfeited, and shall and may be seized by any Officer of Excise.

Penalty on keeping Malt in any Place not specified in such Entry, 200*l.*

Officers may enter any Building or other Place used by such Brewer, for the Purpose of inspecting or taking an Account of Beer or Malt therein.

LVI. And be it further enacted, That it shall be lawful for any Officer of Excise, and any Person in Aid and Assistance of such Officer, at any Time, either by Night or Day, to enter into, and remain so long as such Officer may think fit, for the Purposes herein-after mentioned, in any Building or Place belonging to or used by any such Brewer for the brewing or keeping of Worts or Beer, or for the storing or keeping of Malt; and it shall be lawful for such Officer of Excise, and any Person in Aid and Assistance of such Officer, to inspect any such Building or Place, and to take such Account as such Officer shall deem necessary, of all Worts, Beer, and Malt therein, and of all other Matters and Things, and of all Vessels, Utensils, Goods, and Materials belonging to or in anywise appertaining to the Trade or Business of such Brewer; and if any such Brewer shall oppose, molest, obstruct, or hinder any Officer of Excise, or any Person acting in the Aid or Assistance of such Officer, in entering into or remaining in any such Building or Place as aforesaid, or in inspecting the same, or taking any Account as aforesaid, or in the due Execution of the Duty of such Officer, every such Brewer so offending shall for every such Offence forfeit and lose the Sum of Two hundred Pounds.

Penalty on obstructing Officers, &c. 200*l.*

The different Quantities of Malt stored and used by such Brewers to be entered in a Book to be kept for the Inspection of the Officers.

LVII. And be it further enacted, That a Book, prepared with proper and distinct Columns for such Purposes as herein-after mentioned, shall be delivered by the proper Officer of Excise to every such Brewer, and every such Brewer shall, on the same Day on which he or she shall store or deposit any Malt in any Building or Place by him or her entered for the storing or keeping of Malt to be used in the brewing of Beer, write and enter in such Book as aforesaid, and in the proper Columns prepared for such Purposes respectively, the Day when and the Number of Bushels of Malt which he or she

shall have so stored or deposited as aforesaid, and the Christian and Surnames, and Place or Places of Abode, of the Person or Persons, and whether Maltsters or Makers of Malt, of whom he or she shall have received such Malt as aforesaid; and every such Brewer shall, on the same Day on which he or she shall use any Malt in the brewing of Beer, and before the same shall be mashed, or any Water or other Liquor put thereto or mixed therewith, write and enter in such Book as aforesaid, and in the proper Columns prepared for such Purposes respectively, the particular Day and Hour of the Day when and the Number of Bushels of Malt which he or she shall so use as aforesaid; and every such Brewer shall keep such Book, with all Entries made therein, in some public and open Part of his or her entered Premises, for the Inspection of the Officers of Excise, and shall deliver up every such Book as aforesaid to any Officer of Excise demanding the same, and permit him to make any Minute therein, as such Officer shall think fit; and if any such Brewer shall store or deposit any Malt in any Building or Place by him or her entered for the storing or keeping of Malt to be used in the brewing of Beer, or shall use any Malt in or for the brewing of Beer, and shall not write or enter the same in such Book as aforesaid, or shall not keep such Book as aforesaid, or shall not deliver up the same to any Officer demanding such Book, or permit any Officer to make any Minute therein, or shall convey away or conceal the same, or shall destroy or tear out any Leaf therefrom, or cancel, obliterate, or destroy or alter any Entry therein, or make any false Entry therein, every such Brewer so offending shall for every such Offence forfeit and lose the Sum of One hundred Pounds.

Malt in Stock to be laid regularly and even, to enable the Officers to gauge the same.

LVIII. And be it further enacted, That every such Brewer shall, when and so often as he or she shall be thereunto required by any Officer of Excise, level and cast all the Malt in any Building or Place by him or her entered for the storing or keeping of Malt to be used for the brewing of Beer, in or into such regular Form as may enable the Officer of Excise easily and conveniently to gauge and ascertain the true Quantity thereof; and if any such Brewer, upon being thereunto required as aforesaid, shall neglect or refuse to level or cast any such Malt in or into such Form as aforesaid, every such Brewer so offending shall for every such Offence forfeit and lose the Sum of One hundred Pounds; and if upon taking an Account of such Malt as aforesaid, the Quantity of such Malt shall be found to exceed the Quantity which such Brewer ought to have had according to the Entries contained in such Book as aforesaid, in a greater Proportion than One Twentieth Part of the Quantity of Malt so found, every such Brewer shall be deemed and taken to have received Malt into the Building or Place by him or her entered for the storing or keeping of Malt to be used for the brewing of Beer, without having made such Entry thereof in such Book aforesaid, and shall in such Case be liable to the Penalty by this Act imposed for not making Entry in that Behalf in such Book as aforesaid, and all such Excess shall be forfeited, and shall and may be seized by any Officer of Excise; and if the Quantity of such Malt shall be found to be less than the Quantity which such Brewer ought to have had, according to the Entries contained in such Book as aforesaid, in such Proportion

If any Excess or Deficiency be found, Brewer deemed to have received or used Malt, without making Entry.

as aforesaid, every such Brewer shall be deemed and taken to have used Malt in the brewing of Beer without having made such Entry thereof in such Book as aforesaid, and shall in such last-mentioned Case be liable to the Penalty by this Act imposed for not making Entry in that Behalf in such Book as aforesaid.

Book to be entered up before Account taken by Officer.

LIX. And be it further enacted, That it shall be lawful for any such Brewer, before any Officer of Excise shall take an Account of such Malt as aforesaid, to enter up in such Book as aforesaid all Malt which he or she shall have received into any Building or Place by him or her entered for the storing or keeping of Malt to be used for the brewing of Beer, in the Course of the Day on which such Account shall be proposed or intended to be taken; and if any Dispute shall arise between any such Brewer and the Officer of Excise, respecting the true Quantity of Malt so taken an Account of as aforesaid, such Brewer shall be allowed immediately, and with all due Diligence and Dispatch, to measure the same in the Presence of such Officer, by a just and correct Bushel Measure of the Dimensions prescribed by Law, to be provided by such Brewer; and the Quantity so ascertained shall be taken to be the true Quantity of such Malt, any thing in this Act to the contrary thereof notwithstanding.

In case of Dispute, Brewer may measure the Malt in Stock.

Brewers not consuming the whole of their Malt in brewing, or sending out the same, or any Worts, to forfeit 200*l.*

LX. And be it further enacted, That if any such Brewer as aforesaid shall not use or consume in the brewing of Beer the whole of the Malt received into any Building or Place by him or her entered for the storing or keeping of Malt intended to be used for the brewing of Beer, or shall sell, send out, or deliver any such Malt, or any Worts by him or her brewed for the making of Beer, to any Person or Persons whatsoever, every such Brewer so offending shall for every such Offence forfeit and lose the Sum of Two hundred Pounds; and all Malt and Worts so sold, sent out, or delivered as aforesaid, shall be forfeited, and shall and may be seized by any Officer of Excise: Provided always, that if upon Application made by any such Brewer to the Commissioner or Commissioners and Assistant Commissioners of Excise in *Ireland*, it shall appear to them to be reasonable to allow such Brewer, under the Circumstances stated, to sell any Malt received into any Building or Place by him or her entered for the storing or keeping of Malt to be used for the brewing of Beer, it shall be lawful for such Commissioner or Commissioners and Assistant Commissioners of Excise, to grant an Order under their Hands to such Brewer so to do; and every such Order shall be sufficient Authority to such Brewer to sell, send out, or deliver such Malt as shall be therein expressed, any thing herein-before contained to the contrary thereof notwithstanding.

Commissioners in Ireland may authorize Brewers to sell Malt under special Circumstances.

Brewers to give Notice before beginning to mash any Malt, of the Quantity intended to be used.

LXI. And be it further enacted, That every such Brewer shall, before he or she shall begin to mash any Malt to be used for the brewing of Beer, and before any Water or other Liquor shall be added thereto or be mixed therewith, give Twenty-four Hours Notice thereof in Writing to the Officer of Excise under whose Survey such Brewer shall then be (if the Brewhouse of such Brewer of Beer shall be situated in a City or Market Town, or in the Suburbs thereof;

and Forty-eight Hours Notice thereof if not so situated), in which Notice shall be expressed the Day and particular Hour of the Day when, and the Quantity of Malt which such Brewer shall intend to use for the brewing of Beer as aforesaid; and if any such Brewer shall begin to mash any Malt to be used for the brewing of Beer, or shall add to or mix with any Malt any Water or other Liquor, without having given such Notice as aforesaid, or if any such Brewer shall mash any greater or less Quantity of Malt than the Quantity of Malt expressed in such Notice, every such Brewer so offending shall for every such Offence forfeit and lose the Sum of One hundred Pounds. Penalty 100*l.*

LXII. And be it further enacted, That no Malt which shall have been mashed by any such Brewer shall be removed from the Vessel or Utensil in which the same shall have been mashed, until the proper Officer of Excise shall have gauged and taken an Account thereof; and if any such Brewer shall remove any such Malt, or any Part thereof, before the proper Officer of Excise shall have gauged and taken an Account thereof, or shall use any Means, Art, or Contrivance, whereby the Officer of Excise shall be deceived, or which shall be calculated to deceive such Officer in gauging and taking an Account thereof, every such Brewer so offending shall for every such Offence forfeit and lose the Sum of One hundred Pounds: Provided always, that no such Brewer shall incur the said last-mentioned Penalty for or by reason of his having removed any such Malt as aforesaid, after all the Worts shall have been drawn off from the same, and without any Officer of Excise having gauged and taken an Account thereof, if such Brewer shall, at the Time of making Entry in such Book as aforesaid of the Malt to be mashed, have specified in such Book and Entry as aforesaid the Time for such Officer to attend to take such Gauge and Account as aforesaid, and such Officer shall not have attended for that Purpose within an Hour after the Time so specified. Mashed Malt not to be removed till gauged and taken an Account of by the Officer, under Penalty of 100*l.* Proviso for Brewers having given due Notice.

LXIII. And be it further enacted, That every such Brewer shall, before he or she shall cleanse or remove any Beer from any Fermenting Tun, make a Declaration in Writing in such Book so delivered to him or her as aforesaid, and opposite the Quantity of Malt therein entered as having been used by him or her for the brewing of Beer, of the whole Strength or Quantity and Quality of the Beer brewed by such Brewer from such Malt, which Declaration shall at the same Time be signed by such Brewer, or by his principal Servant under whose Direction or Inspection such Beer shall have been brewed; and if any such Brewer shall cleanse or remove any Beer from any Fermenting Tun without having made such Declaration in Writing as aforesaid, or shall cancel, obliterate, destroy, or alter any such Declaration as aforesaid, or make any untrue Declaration in that Behalf, or if any such Brewer, or his principal Servant as aforesaid, shall neglect or refuse to sign any such Declaration, every such Brewer so offending shall for every such Offence forfeit and lose the Sum of One hundred Pounds. Brewers to make Declaration in the Book, of the Strength and Quantity of Beer brewed.

LXIV. And be it further enacted, That if any such Brewer shall receive into or have in his or her Custody or Possession, or use in brewing, Brewers having or using any Ingre-

dient in addition or as a Substitute for Malt or Hops, or for the colouring of Beer, to forfeit 200*l.*

brewing, or mix with or put into any Worts or Beer, any Ingredients, Preparation, or Material whatsoever, in addition to, or for or as a Substitute for Malt or Hops, or for the Purpose of diluting or darkening the Colour of Worts or Beer, other than Brown Malt, ground or unground, as commonly used in brewing, every such Brewer so offending shall for every such Offence forfeit and lose the Sum of Two hundred Pounds; and all such Ingredients, Preparations, and Materials, and all Worts or Beer brewed therefrom, or with or into which the same shall have been mixed or put, and all Vessels and Utensils containing any such Worts or Beer, shall be forfeited, and shall and may be seized by any Officer of Excise.

Persons knowingly selling such Ingredients to Brewers, to forfeit 200*l.*

LXV. And be it further enacted, That if any Person shall sell or deliver to any such Brewer as aforesaid, knowing him or her to be such Brewer, or to any other Person or Persons, for or on account of or for the Use of such Brewer, any Ingredient, Preparation, or Material to be used in Worts or Beer, in addition to or as a Substitute for Malt or Hops, or for the Purpose of darkening the Colour of Worts or Beer, other than Brown Malt, ground or unground, as commonly used in brewing, every Person so offending shall for every such Offence forfeit and lose the Sum of Two hundred Pounds.

From 10th Oct. 1827, the Allowance on Spirits distilled from Malt to be made only to Distillers making their Spirits from Malt made under the Regulations of this Act.

LXVI. And whereas by a certain Act of Parliament passed in the Sixth Year of the Reign of His present Majesty, 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, a certain Allowance is made of the Duty charged upon Spirits distilled from Malt only; and it is expedient to make some further Regulations in respect thereof, in order to prevent Frauds being practised for the Purpose of unduly obtaining such Allowance; be it enacted, That from and after the Tenth Day of *October* One thousand eight hundred and twenty-seven, no such Allowance as aforesaid shall be made in respect of any Spirits made after the Tenth Day of *October* One thousand eight hundred and twenty-seven, from Malt only, in *Scotland* or *Ireland*, unless the Distiller or Maker thereof, claiming such Allowance, shall have distilled all such Spirits from such Malt only as shall have been made for the sole Purpose of being consumed in distilling Low Wines and Spirits from Malt only, under the several Rules, Regulations, and Provisions herein-before contained respecting Maltsters or Makers of Malt, and under such further Rules, Regulations, and Provisions as are herein-after contained in that Behalf.

Storehouses to be provided by Distillers, and approved of by the Collector and Supervisor, who are to provide Locks, &c.

LXVII. And be it further enacted, That every such Distiller or Maker of Low Wines or Spirits who shall make Malt, shall make Entry as a Maltster or Maker of Malt for the sole Purpose of being consumed in distilling Low Wines or Spirits made from Malt only, and shall provide and keep a proper and secure Building or Place at the Premises by him or her entered as aforesaid for the Purpose of making Malt, and also at every Distillery by him or her used for distilling Low Wines or Spirits made from Malt only, to be approved of in Writing by and under the Hands of the Collector and Supervisor

visor of Excise of the Collection and District in which any such Building or Place shall be situated, for securing therein the Malt by him or her made, to be used and consumed in his or her Distillery or Distilleries as aforesaid; and the said Collector or Supervisor shall provide and affix proper Locks and Fastenings thereto, at the Expence of such Distiller or Maker of Low Wines or Spirits making Entry as aforesaid, who shall be permitted, if he or she shall think proper so to do, to provide and affix other Locks and Fastenings thereto, the Keys of such last-mentioned Locks and Fastenings to be kept by him or her; and if any such Distiller or Maker of Low Wines or Spirits making any such Entry as aforesaid shall neglect or refuse to pay for any Lock, Key, or Fastening provided and affixed by such Collector or Supervisor to any such Building or Place entered by such Distiller for the Purpose aforesaid, or shall wilfully destroy, damage, or injure any such Lock, Key, or Fastening, or shall by any Art, Device, or Contrivance open, take off, or remove any such Lock or Fastening, or make any Way or Entrance into any such Building or Place, every such Distiller or Maker of Low Wines or Spirits, making any such Entry as aforesaid, so offending, shall for every such Offence forfeit and lose the Sum of One hundred Pounds.

at the Expence of the Distiller.

Distillers refusing to pay for Locks, or destroying them, &c. to forfeit 100*l.*

LXVIII. And be it further enacted, That every such Distiller or Maker of Low Wines or Spirits, making Entry as and for the Purpose aforesaid, shall give Twelve Hours Notice in Writing to the Officer of Excise under whose Survey such Distiller or Maker of Low Wines or Spirits shall then be, of the Day and particular Hour of the Day when he or she shall intend to take any Malt off the Kiln; and if any such Distiller or Maker of Low Wines or Spirits shall take any Malt off the Kiln without having given such Notice as aforesaid, every such Distiller or Maker of Low Wines or Spirits so offending shall for every such Offence forfeit and lose the Sum of Fifty Pounds; and all Malt taken off the Kiln without such Notice as aforesaid shall be forfeited, and shall and may be seized by any Officer of Excise.

Distillers to give Notice of taking Malt off the Kiln, under Penalty of 50*l.*

LXIX. And be it further enacted, That when and so soon as any Malt made by such Distiller or Maker of Low Wines or Spirits, making Entry as and for the Purpose aforesaid, shall be fully dried, the same (screened or unscreened, as such Maltster or Maker of Malt may think fit,) shall, in the Presence of an Officer of Excise, forthwith be measured; and if any Quantity be found by such Admeasurement over and above the Quantity found by the last Gauge taken of the Corn or Grain of which such Malt shall have been made whilst in operation or process of making into Malt, such Excess shall be charged with Duty; and all such Malt shall be carried by such Distiller or Maker of Low Wines or Spirits, in the Presence of the Officer, into and locked up and secured in One or more of such Buildings or Places by him or her provided as aforesaid, at the Premises by him or her entered as aforesaid for the Purpose of making Malt; and if any such Distiller or Maker of Low Wines or Spirits shall neglect or refuse to cause all such Malt as aforesaid to be measured, and carried or locked up or secured as aforesaid, every such Distiller or

Malt, when fully dried, to be measured in the Officer's Presence, and directly secured in Storehouses, under the Penalty of 50*l.*

Maker of Low Wines or Spirits so offending shall for every such Offence forfeit and lose the Sum of Fifty Pounds.

Distillers to enter into a Book the Quantity of Malt carried into and removed from the Storehouses to be used in the Distillery, under Penalty of 200*l.*

LXX. And be it further enacted, That Books, prepared with proper Columns for such Purposes as herein-after mentioned, shall be delivered by the proper Officer of Excise to every such Distiller or Maker of Low Wines or Spirits making Entry as and for the Purpose aforesaid, to be kept by him or her at the Building or Place by him or her provided as aforesaid, at the Premises by him or her entered as aforesaid for making Malt for the Purpose aforesaid, and at every Distillery by him or her used for distilling Low Wines or Spirits made from Malt only; and every such Distiller or Maker of Low Wines or Spirits shall, whenever he or she shall receive any Malt into any such Building or Place by him or her provided as aforesaid, or shall remove or take away any Malt out of any such Building or Place to any other Building or Place, to be used or consumed in his or her Distillery, forthwith write and enter in such Book as aforesaid, and in the proper Columns prepared for that Purpose, the particular Day and Hour of the Day when, and the Quantity of Malt in Bushels which he or she shall have received into or taken or removed out of such Building or Place as aforesaid; and if any such Distiller or Maker of Low Wines or Spirits shall receive any Malt into, or shall take or remove any Malt out of any such Building or Place so provided as aforesaid, and shall not write and make Entry thereof in such Book as aforesaid, or shall not so keep such Book as aforesaid, or shall not deliver up any such Book to any Officer of Excise demanding the same, or permit the Officer to make any Minute therein, or shall conceal or convey away the same, or destroy or tear out any Leaf therefrom, or cancel, obliterate, or destroy or alter any Entry therein, or make any false Entry therein, every such Distiller or Maker of Low Wines or Spirits so offending shall for every such Offence forfeit and lose the Sum of Two hundred Pounds.

Distillers desirous of removing Malt from a Malthouse to a Distillery, to give Notice to the proper Officer, who is to attend and grant a Permit.

LXXI. And be it further enacted, That when any such Distiller or Maker of Low Wines or Spirits, making Entry as and for the Purpose aforesaid, shall be desirous of taking or removing any Malt out of any Building or Place by him or her provided as aforesaid, at the Premises by him or her entered as aforesaid for the Purpose of making Malt, to a Building or Place by him or her provided as aforesaid, at a Distillery by him or her used for distilling Low Wines or Spirits made from Malt only, such Distiller or Maker of Low Wines or Spirits making Entry as and for the Purpose aforesaid, shall give Twenty-four Hours Notice to the proper Officer of Excise of the Time when and the Quantity of Malt which, and the Building or Place so provided as aforesaid, from and to which he or she shall be desirous of removing such Malt as aforesaid; and every such Officer of Excise shall attend in pursuance of such Notice at the Time and Place therein mentioned, to unlock the Building or Place from which such Malt is intended to be removed, and see measured out therefrom the Quantity of Malt expressed in such Notice; and such Officer of Excise shall thereupon grant a Permit for the Removal of such Malt from and to the Buildings or Places so provided as aforesaid, and expressed in

such Notice, in which Permit shall be expressed the Time for which such Permit shall be in force, such Time being a reasonable and sufficient Time for such Removal as aforesaid; and if any such Distiller or Maker of Low Wines or Spirits making Entry as and for the Purpose aforesaid, who shall remove any Malt as aforesaid, shall not deposit and place the same in the Building or Place expressed in such Permit as the Place to which such Malt is to be removed, or shall sell or dispose of, or remove the same to any other Place than as aforesaid, every such Distiller or Maker of Low Wines or Spirits making Entry in and for the Purpose aforesaid, so offending, shall for every such Offence forfeit and lose the Sum of Two hundred Pounds; and all Malt so removed, which shall not be so deposited and placed as aforesaid, or which shall be sold or disposed of or removed to any other Place than as aforesaid, shall be forfeited, and shall and may be seized by any Officer of Excise; and if any such Malt shall be found by any Officer of Excise removing or removed, without the same being or having been accompanied by such Permit as aforesaid, or accompanied with a Permit expired and out of force, or which shall not agree with the Quantity of such Malt, or the Time or Manner of the Removal thereof, all such Malt shall be forfeited, and shall and may be seized by any Officer of Excise.

Malt in Stock to be laid regular and even, so that the Officers may gauge the same, under Penalty of 100*l.*

LXXII. And be it further enacted, That every such Distiller or Maker of Low Wines or Spirits making Entry as and for such Purpose as aforesaid, shall, when and so often as he or she shall be thereunto required by any Officer of Excise, cast all the Malt in any Building or Place so by him or her provided as aforesaid, in or into such regular Form, and level the same so as to enable the Officer of Excise easily and conveniently to gauge and ascertain the true Quantity thereof; and if any such Distiller or Maker of Low Wines or Spirits, upon being thereunto required as aforesaid, shall neglect or refuse to cast or level any such Malt as aforesaid, every such Distiller or Maker of Low Wines or Spirits so offending shall for every such Offence forfeit and lose the Sum of One hundred Pounds; and if upon taking any such Account as aforesaid the Quantity of such Malt shall be found to exceed the Quantity which such Distiller or Maker of Lower Wines or Spirits ought to have had at any such Building or Place by him or her provided as aforesaid, according to the Entries contained in such Book as aforesaid, in a greater Proportion than One Twentieth Part of the Quantity of Malt so found, every such Distiller or Maker of Low Wines or Spirits shall be deemed and taken to have received Malt into such Building or Place by him or her provided as aforesaid, without having made such Entry thereof in such Book as aforesaid, and every such Excess of Malt shall be forfeited, and shall and may be seized by any Officer of Excise; and if the Quantity of such Malt shall be found to be less than the Quantity which such Distiller or Maker of Low Wines or Spirits ought to have had in such Building or Place, according to the Entries contained in such Book as aforesaid, in such Proportion as aforesaid, every such Distiller or Maker of Low Wines or Spirits shall be deemed and taken to have removed and taken away Malt out of such Building or Place without having made such Entry in such Book as aforesaid, and shall in every such Case of Excess or Deficiency be liable to the Penalty by

If any Excess above One in Twenty be found, Distiller to be deemed to have carried Malt into the Storehouse without Notice; and if any Deficiency, to have taken Malt from the Storehouse without Entry.

by this Act before imposed for not making Entry in such Book as aforesaid.

Distiller clandestinely removing any Barley or Malt out of the Storehouse, or not consuming the same in the Distillery, &c., to forfeit 100*l.*

LXXIII. And be it further enacted, That if any such Distiller or Maker of Low Wines or Spirits, making Entry as and for the Purpose aforesaid, shall take or remove any Malt out of any such Building or Place so by him or her provided as aforesaid, without the Knowledge or Presence of the proper Officer of Excise, or shall not use all the Barley by him or her received at any Malthouse or Premises entered for such Purpose as aforesaid, by making the same into Malt for the Purpose aforesaid, and consume all such Malt by him or her made as aforesaid in his or her Distillery or Distilleries in distilling Low Wines or Spirits made from Malt only, or shall sell, send out, or deliver any Barley or any of such Malt from any such Malthouse, or any Malt from such Distillery, or Building or Place there, or convey away, hide, or conceal the same, every such Distiller or Maker of Low Wines or Spirits so offending shall for every such Offence forfeit and lose the Sum of One hundred Pounds; and all such Barley or Malt so taken or removed, and all such Barley or Malt so sold or sent out or delivered, or hid or concealed as aforesaid, shall be forfeited, and shall and may be seized by any Officer of Excise.

From 10th October 1827, the Allowances granted by 6 G. 4. c. 58. to Maltsters or Distillers shall not be made, except for Spirits distilled from Malt made and charged as herein described.

LXXIV. And be it further enacted, That no such Distiller or Maker of Low Wines or Spirits shall, from and after the said Tenth Day of *October* One thousand eight hundred and twenty-seven, be allowed or entitled to claim any Part of the Allowance granted by the said recited Act passed in the Sixth Year of the Reign of His present Majesty, for or in respect of any Spirits by him or her distilled or made after that Day from Malt, except for Spirits distilled from such Malt only as shall have been made at Malting Premises entered for the Purpose only aforesaid, and which shall have been charged with Duty, and which shall have been stored and entered at such Distillery in such Book as aforesaid, and afterwards taken from such Building or Place so provided as aforesaid at such Distillery, to be used in the Distillery of such Distiller or Maker of Low Wines or Spirits, and at the Time of being so taken from such Building or Place shall have been entered in such Book as aforesaid, and shall have been actually used in making Wort or Wash distilled in such Distillery from such Malt only; and that every such Distiller shall deliver such Account and make such Declaration as are provided by an Act passed in the Fourth Year of the Reign of His present Majesty, for granting certain Duties of Excise upon Spirits distilled from Corn or Grain in *Scotland* and *Ireland*, save and except as to Mashing Permits, which, from the Day and Year above mentioned, shall be no longer required, and shall be subject to all other the Regulations and Provisions contained or referred to in the said last-recited Act as to Malt used by Distillers or Makers of Low Wines or Spirits for the Distillation of Spirits from Malt only, in *Scotland* or *Ireland*, and as to the Payment of such Allowance, except so far as is altered by or shall be inconsistent with the Regulations of this Act.

Account to be delivered and Declaration made as provided by recited Act, except as to Mashing Permits.

LXXV. Provided always, and be it enacted, That it shall and may be lawful for any Person in the United Kingdom, other than such Distiller or Maker of Low Wines or Spirits, to make Entry, as a Maltster or Maker of Malt, of Premises for the Purpose of making Malt to be used and consumed only by Distillers or Makers of Low Wines or Spirits in *Scotland* or *Ireland*, in distilling Low Wines or Spirits made from Malt only, under and subject to the same Rules, Regulations, and Provisions to which such Distillers of Low Wines or Spirits themselves, making Entry as and for the Purpose aforesaid, are subjected; and it shall and may be lawful for any such Distiller or Maker of Low Wines or Spirits to obtain and use such Malt in distilling Low Wines or Spirits made from Malt only, and to claim and be entitled to and have the Allowance aforesaid in respect of such Spirits, any thing herein-before contained to the contrary thereof notwithstanding: Provided always, that it shall not be lawful for any Person making Entry, as a Maltster or Maker of Malt, of Premises for the Purpose of making Malt to be used and consumed only as aforesaid, to make or sell Malt for any other Use or Purpose at or from the Premises of which he or she shall have made such Entry as aforesaid.

Proviso, that Persons other than Distillers may make Entry of Premises for making Malt to be consumed only in the Distillation of Spirits from Malt only.

LXXVI. And be it further enacted, That if any Malt shall be destroyed or damaged by Fire, or shall perish or be damaged by the casting away of or by any inevitable Accident happening to any Barge or Vessel in which such Malt shall be transporting or shall have been transported from any Part of the United Kingdom to any other Part thereof, or on which such Malt shall have been put on board for that Purpose, it shall be lawful for the Proprietor or Proprietors of such Malt to make Proof of such Accident, and of the Cause thereof, on the Oath or Oaths of One or more credible Witness or Witnesses, and of the Duty upon such Malt having been duly charged and paid by the Maltster or Maker thereof, before the Justices of the Peace, at Quarter Sessions, for the County, Shire, Division, City, Town, or Place where such Malt shall have been made, or at or next adjoining to the Place where such Accident shall have taken place or shall have been first discovered, or where the Vessel on which such Malt shall have been loaded or put on board, or before the Commissioners of Excise, or any Three of them, who are hereby respectively authorized and required to examine any Witness or Witnesses thereupon, upon Oath (which Oath they are hereby respectively authorized to administer), and upon Proof being made before them by such Witness or Witnesses, or by legal Documents, that such Malt had been entirely lost or totally destroyed as aforesaid, and that the Duties thereupon had been duly charged and paid, to grant a Certificate thereof, and of the Amount of such Duties, under their respective Hands; upon the Production of which Certificate to the Collector of Excise of the Collection in which such Duties shall have been charged, such Collector shall and he is hereby authorized and required to pay or allow to the Proprietor or Proprietors of such Malt, out of the Money arising from any Duties of Excise upon Malt in his Hands, so much Money as the Sum specified in such Certificate as aforesaid for such Duties shall amount to; or upon Proof being made as aforesaid, that the Malt, though not entirely lost or totally destroyed, had been damaged as

In Cases of Loss or Damage of Malt by Fire or Water, the Justices at Quarter Sessions, or the Commissioners of Excise, upon Proof thereof, and that the Duties have been paid thereon, shall grant a Certificate of such Loss or Damage, and the Duties shall be repaid.

aforesaid, and that the Duties thereupon had been duly charged and paid, it shall be lawful for such Justices or Commissioners, and they are hereby respectively authorized to adjudge and determine the Quantum of such Damage, and to grant a Certificate of the Sum to be repaid or allowed for or in respect of such Damage (such Repayment or Allowance bearing the same Proportion only to the whole Duty charged and paid upon such Malt so damaged as the Damage thereof shall bear to the Value of such Malt before it was damaged); and upon the Production of such Certificate as last aforesaid to the Collector of Excise of the Collection in which such Duties shall have been charged, such Collector of Excise shall and he is hereby authorized and required to repay or allow to the Proprietor or Proprietors of such Malt so damaged, out of the Money arising from any Duties of Excise upon Malt in his Hands, so much Money as the Sum specified in such Certificate as last aforesaid to be repaid or allowed, shall amount unto.

No Person entitled to such Relief unless Notice be given of the Accident within Three Days afterwards, and of the intended Application for Relief 14 Days previous thereto, and within a Month after the Accident, &c.

LXXVII. Provided always, and be it enacted, That no Person or Persons shall be entitled to any Relief in such Case as aforesaid, unless a Notice in Writing, describing the Nature, Cause, and Extent of such Accident as aforesaid, shall be delivered to the Commissioners of Excise, or to the Supervisor of Excise of the District in which such Loss shall have taken place or shall have been first discovered, within Three Days next after the same shall have taken place or been so discovered; or unless the Person or Persons by whom such Loss shall have been sustained, or the Agent of such Person or Persons, shall give or leave Notice in Writing of his, her, or their Intention to apply for such Relief, with the Collector or Supervisor of Excise of the Collection or District where the Quarter Sessions are to be held at which he, she, or they there intend to apply for such Relief, or to the Solicitor of Excise for the summary Jurisdiction of the Commissioners of Excise in *London*, where such Application shall be intended to be made to such Commissioners, Fourteen Days at the least before the Beginning of such Quarter Sessions, or before such Application to such Commissioners; and unless such Person or Persons shall apply for such Relief within One Month after such Accident shall have taken place or have been first discovered, or at the next General Quarter Sessions of such Justices which shall take place after the Expiration of such Month; any thing in this Act, or in any other Act or Acts to the contrary thereof notwithstanding.

Decision of Justices, &c. to be final.

LXXVIII. Provided also, and be it enacted, That after such Justices of the Peace or Commissioners of Excise shall have once examined and ascertained such Loss or Damage, their Decision thereon shall be final.

All Malt, Utensils, and Vessels to be subject to Arrears of Duty, Penalties, and Forfeitures.

LXXIX. And in order to secure the Duties of Excise on Malt from Time to Time due and owing from any Maltster or Maker of Malt on whom such Duties shall have been charged, or by whom they have become payable, and for the Enforcement of all Penalties incurred by any Maltster or Maker of Malt for any Offences committed against this Act or any other Act or Acts relating to the Revenue of Excise on Malt, be it enacted, That all Malt and Corn or Grain, and all Vessels and Utensils for the making

or keeping of Malt, in the Custody or Possession of such Maltster or Maker of Malt, or in the Custody or Possession of any other Person or Persons to the Use of or in Trust for such Maltster or Maker of Malt, shall be and remain subject and liable to, and the same are hereby made chargeable with, all the Duties of Excise on Malt which during the Time of any such Custody or Possession shall have been charged or shall become chargeable upon, or be in arrear or owing from or by such Maltster or Maker of Malt, for or in respect of any Malt by him or her made during such Time as aforesaid, and shall also be and remain subject and liable to all Penalties and Forfeitures which during any such Custody or Possession shall have been incurred by such Maltster or Maker of Malt, for any Offences by such Maltster or Maker of Malt committed against this Act or any other Act or Acts relating to the Revenue of Excise; and all such Malt and Corn or Grain, and all such Vessels and Utensils as aforesaid, shall be and remain subject and liable to all such Duties, Penalties, and Forfeitures, into whose Hands soever the same shall afterwards come, or by what Conveyance or Title whatsoever the same shall be claimed; and it shall be lawful in all such Cases to levy thereupon such Duties, Penalties, and Forfeitures, and to use such Proceedings for the Recovery or Enforcement of such Duties, Penalties, and Forfeitures respectively, as may lawfully be done in Cases where the Debtors or Offenders are the true and lawful Owners of such Goods, Utensils, or Vessels.

Former Regulations which are inconsistent with this Act declared to be repealed.

LXXX. And be it further enacted, That all Laws, Powers, Authorities, Rules, Regulations, Restrictions, Exceptions, Provisions, Clauses, Matters, and Things, provided for or contained in any Act or Acts in force at or immediately before the Commencement of this Act, relating to the Revenue of Excise on Malt made in any Part of the United Kingdom of *Great Britain* and *Ireland*, or relating to Permits for the Removal of Malt, or to any Matter or Thing expressly provided for by this Act, which is or are repugnant to or inconsistent with the several Matters, Clauses, Provisions, and Regulations of this Act, or any of them, shall be and the same are hereby respectively, from the said Tenth Day of *October* One thousand eight hundred and twenty-seven, repealed, and shall after that Day be no longer put in force or observed in any Part of the United Kingdom, save and except as to the Recovery of any Penalty or Forfeiture before that Day incurred under or by virtue of any Act or Acts or any Part or Parts of any Act or Acts by this Act repealed as aforesaid.

Fines, Penalties, and Forfeitures to be recovered, mitigated, and distributed as by former Laws.

LXXXI. And be it further enacted, That all Fines, Penalties, and Forfeitures imposed by this Act shall be sued for, recovered, levied, mitigated, and distributed (except where other Provisions are by this Act specially made in such Behalf) by such Ways, Means, Methods, and in such Manner, in *Great Britain* and *Ireland* respectively, as any Fine, Penalty, or Forfeiture imposed by any Act or Acts relating to the Revenue of Excise in *Great Britain* and *Ireland* respectively, may be sued for, recovered, levied, mitigated, and distributed.

LXXXII. And

Act to extend to the United Kingdom. Exceptions.

LXXXII. And be it further enacted, That this Act shall extend and be deemed and construed to extend to the whole of the United Kingdom of *Great Britain* and *Ireland*, except as to the several Rules, Regulations, and Provisions specially provided for by this Act in respect of Brewers of Beer for Sale in *Ireland*, which shall extend to *Ireland* only, and the Conditions upon which the Allowances upon Spirits distilled from Malt only in *Scotland* and *Ireland* are from henceforth to be granted, and which shall extend to *Scotland* and *Ireland* only; and this Act shall commence and take Effect from and immediately after the Tenth Day of *October* One thousand eight hundred and twenty-seven.

Commencement of Act.

Act may be altered this Session.

LXXXIII. And be it further enacted, That this Act, or any of the Provisions thereof, may be amended, altered, or repealed in this present Session of Parliament.

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