

ANNO UNDECIMO

GEORGII IV. REGIS.

****

CAP. XXXI.

An Act for reducing the Duty on Malt made from Bear or Bigg only, in *Ireland*, to the same Duty as is now payable thereon in *Scotland*.

[23d *June* 1830.]

WHEREAS an Act was passed in the Third Year of His present Majesty's Reign, intituled *An Act for reducing, during the Continuance of the present Duty on Malt, the Duty on Malt made from Bear or Bigg only, in* Scotland, whereby, under certain Regulations in the said Act contained, a smaller Duty of Excise was imposed on Malt made from Bear or Bigg only in that Part of *Great Britain* called *Scotland*, in place of the Duty of Excise then payable on Malt made in *Great Britain* from Barley or any other Corn or Grain: And whereas by an Act made in the Fourth Year of His present Majesty's Reign, intituled *An Act to grant certain Duties of Excise upon Spirits distilled from Corn or Grain in* Scotland *and* Ireland, *and upon Licences for Stills for making such Spirits, and to provide for the better collecting and securing such Duties, and for warehousing of such Spirits without Payment of Duty*, Provisions were made for granting a certain Allowance or Drawback on Spirits distilled from Malt only in *Scotland* and *Ireland*, and for regulating the Proportion of Malt made from Barley or from Bear or Bigg, in *Scotland*, to be used in the Distillation of such Spirits: And whereas an Act was passed in the Sixth Year of His present Majesty's Reign, intituled *An Act for providing equivalent Rates of* 3 G. 4. c. 30. 4 G. 4. c. 94. 6 G. 4. c. 58.

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,* whereby the following Duties and Allowances on Malt were directed and authorized to be raised, levied, collected, allowed, and paid; that is to say, For and upon every One hundred Gallons Imperial Standard Gallon Measure, and so in proportion for any greater or less Quantity of Malt, made in any Part of the United Kingdom of *Great Britain* and *Ireland* from Barley or any other Corn or Grain, (except Malt made for Home Consumption in *Scotland* from Bear or Bigg only,) or which shall be brought from *Scotland* into *England* without a Certificate from the proper Officer that it hath paid the full Duty thereby imposed, an Excise Duty of One Pound Thirteen Shillings and Four-pence; For and upon every One hundred Gallons Imperial Standard Gallon Measure, and so in proportion for any greater or less Quantity of Malt, which shall be made from Bear or Bigg only in *Scotland,* for Consumption in *Scotland,* One Pound Five Shillings; Allowances, For and upon every One hundred Gallons Imperial Standard Gallon Measure, and so in proportion for any greater or less Quantity of Spirits of the Strength of Hydrometer Proof, and so in proportion for any greater or less Strength, distilled in *Scotland* or *Ireland* from Malt only, not being mixed with any unmalted Corn or Grain whatever, after the Rate of Two such Gallons of such Spirits for every Eight Gallons Imperial Standard Gallon Measure of Barley Malt, or Ten such Gallons and Two Third Parts of another such Gallon of Bear or Bigg Malt, in respect of which Spirits any Distiller in *Scotland* or *Ireland* shall be charged with Duty, during the Time that such Distiller shall use Malt only, Five Pounds Sixteen Shillings and Eight-pence: And whereas it is expedient that the lesser Duty payable under the said last-recited Act, on Malt made from Bear or Bigg only in *Scotland,* should be extended to, and be charged, levied, and collected on, Malt made from Bear or Bigg only in *Ireland;* and that the said recited Act of the Third Year of His late Majesty's Reign, and the Provisions for regulating the Allowances and Proportions on Spirits made from Bear or Bigg only in *Scotland,* in the said recited Act of the Fourth Year of His Majesty's Reign, should be extended to *Ireland:* May it therefore please Your Majesty that it may be enacted; and 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 thirty, in lieu of the higher Duty now payable on Malt made from Bear or Bigg in *Ireland,* the Duty which shall be charged, raised, and levied upon such Malt as shall be made from Bear or Bigg only in *Ireland* shall be the Sum of Two Shillings for and in respect of every Bushel of such Malt as shall from and after the said Tenth Day of *October* One thousand eight hundred and thirty be made from Bear or Bigg only in *Ireland,* being after the Rate of One Pound Five Shillings for every One hundred Gallons of such Malt, the Duty imposed by the said last-recited Act on Malt made from Bear or Bigg only in *Scotland:* Provided nevertheless, that from and after the said Tenth Day of *October*

After the 10th October 1830, the Duty to be paid on Malt made from Bear or Bigg in Ireland shall be 2*s.* per Bushel.

October One thousand eight hundred and thirty, the Duty imposed by the said last-recited Act on Malt made from Barley or other Corn or Grain shall be charged and paid for and upon every Bushel of all Malt whatsoever which shall be made in and brought from *Ireland* into *Great Britain*, or which shall be made by any Maltster or Maker of Malt in *Ireland*; save and except such Malt only as shall be made for Home Consumption in *Ireland*, by any such Maltster or Maker of Malt, from Bear or Bigg only, according to and under the several Rules, Regulations, Restrictions, and Provisions in the said recited Act of the Third Year of His Majesty's Reign contained.

The Duty imposed by the last-recited Act shall be charged on all Malt made from Barley in Ireland and brought into Great Britain.

II. And be it further enacted, That the said recited Act of the Third Year of His present Majesty's Reign, for reducing the Duty on Malt made from Bear or Bigg only in *Scotland*, and all Clauses, Enactments, Provisions, Restrictions, Rules, and Regulations therein contained, together with all Fines, Forfeitures, and Penalties thereby imposed, shall be and the same is and are hereby extended to *Ireland*; and the said Duty on Malt made from Bear or Bigg only, hereby extended to and made payable in *Ireland*, and to be charged, levied, and collected on Malt made from Bear or Bigg only in *Ireland*, shall be charged, levied, and collected under the said Clauses, Enactments, Provisions, Restrictions, Rules, and Regulations, Fines, Forfeitures, and Penalties, in the said recited Act contained and thereby imposed, and which shall be in as full Force and Effect, and be carried into execution, in *Ireland*, as fully as if all such Clauses, Enactments, Provisions, Restrictions, Rules, and Regulations, Fines and Forfeitures and Penalties, were repeated, re-enacted, and imposed by this Act.

Powers and Penalties of the recited Act of 3 G. 4. extended to Ireland.

III. And be it further enacted, That from and after the said Tenth Day of *October* One thousand eight hundred and thirty, every Distiller in *Ireland* who shall make or distil any Spirits from Malt only, and who shall claim the Allowance on Spirits made from Malt only granted by the said last-recited Act of the Sixth Year of His present Majesty's Reign, and payable under the Provisions of the said recited Act of the Fourth Year of His present Majesty's Reign, shall, where the Malt used by such Distiller, or any Part thereof, shall be Malt made from Bear or Bigg only in *Ireland*, use and account after the Rate and Proportion of One Bushel and One Fourth of a Bushel and Two Third Parts of a Gallon of such Malt made from Bear or Bigg only, being in the Proportion of Ten Gallons and Two Third Parts of a Gallon, required by the said recited Act of the Sixth Year of His Majesty's Reign, for every Two Gallons of Spirits on which such Allowance shall be claimed, or in default thereof shall pay Duty on the Quantity of Malt which shall appear deficient, after such Rate or Proportion, according to the Provisions of the said recited Act of the Fourth Year of His Majesty's Reign; and all the Provisions, Clauses, Rules, and Regulations in the said last-mentioned Act contained, relating to Malt made from Bear or Bigg only in *Scotland*, or to any Differences, Rates, or Proportions between Malt made from Bear or Bigg only in *Scotland* and Malt made from any other Corn or Grain, or to claiming or paying any Allowance thereon, or on Spirits

Rules to be observed by Distillers in Ireland who shall distil from Malt made from Bear or Bigg, and claim the Allowance granted by the recited Act of 6 G. 4.

Spirits distilled therefrom, shall be and the same are hereby extended to and shall be put in force in *Ireland*.

For removing Doubts as to the Growth of the Bear or Bigg.

IV. And whereas Doubts have arisen under the said recited Acts, whether the Bear or Bigg therein mentioned is Bear or Bigg of the Growth of *Scotland*; be it therefore declared and enacted, That the Bear or Bigg mentioned in the said recited Acts respectively is Bear and Bigg of the Growth of *Scotland* only; and that the Bear or Bigg in this Act mentioned, and on which, when malted in *Ireland*, the Duty of Two Shillings only for every Bushel thereof under the Provisions of this Act is to be charged, levied, and collected, is intended to be Bear and Bigg of the Growth of *Ireland* only; and that the full Duty payable on Malt other than Malt made from Bear or Bigg only shall be levied and paid on every Bushel of Malt which shall be made in *Scotland* and *Ireland* respectively, from any Corn or Grain other than Bear or Bigg grown in *Scotland* and *Ireland* respectively, and made into Malt for Consumption in the Country producing the same.

The full Duty to be levied on Malt made from other Grain in Scotland and Ireland.

Act may be altered.

V. And be it further enacted, That this Act may be amended, altered, or repealed by any Act to be passed in the present Session of Parliament.

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