

ANNO DECIMO

VICTORIÆ REGINÆ.

****

CAP. V.

An Act to allow the Use of Sugar in the brewing of Beer. [23d *February* 1847.]

WHEREAS by several Acts now in force Brewers of Beer for Sale are prohibited from using Sugar in the brewing or making of Beer: And whereas it is expedient to allow the Use of Sugar in the brewing or making of Beer: Be it therefore enacted by the Queen'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 passing of this Act it shall and may be lawful to and for any Brewer of Beer for Sale to make use of Sugar in the brewing or making of Beer, any thing in any Act or Acts of Parliament contained to the contrary in anywise notwithstanding.

Brewers of Beer for Sale may make use of Sugar in brewing.

II. Provided nevertheless, and be it enacted, That nothing in this Act contained shall extend or be deemed or construed to extend to allow any Brewer of Beer for Sale to make use of any Molasses in the brewing or making of Beer, or any Sugar other than Sugar on which the full Duties of Customs have been paid, and in the State in which the same has been imported into this Kingdom, and without the same having been previously diluted with Water or other Liquor, or having undergone any Process or Manufacture to alter

Brewers not allowed to use Molasses or any Sugar except in the State in which it has been imported.

Proviso.

alter the same: Provided also, that nothing in this Act contained shall extend or be deemed or construed to extend to prevent any such Brewer from making use, in the brewing and making of Beer, of Beer Colouring made from Sugar under the Regulations after mentioned, or of Refined Sugar, or of Sugar Candy, or of Bastard Sugar, on which the full Duties of Customs have been paid, or which have been manufactured in the United Kingdom from Materials on which the Duty of Customs has been paid, and which are respectively entitled to the Drawbacks thereon granted on Exportation.

Penalty on Brewers making use of any other Sugar than as aforesaid, or taking into his Possession any Molasses, Honey, &c.

III. And be it enacted, That if any Brewer of Beer for Sale after the passing of this Act makes use of any Molasses, Sugar, Honey, Syrup, Composition or Extract of Sugar, except Sugar on which the Duty of Customs has been paid as aforesaid, and made use of in the Manner herein-before allowed, (except Beer Colouring made from Sugar under the Regulations after mentioned, or Refined Sugar, or Sugar Candy, or Bastard Sugar as aforesaid,) or if any such Brewer receives or takes into his Custody or Possession any Quantity of Molasses, Honey, Syrup, Composition, or Extract of Sugar (except as aforesaid), every such Brewer shall forfeit and lose for every such Offence respectively the Sum of Two hundred Pounds.

Brewers may prepare and make for their own Use on their entered Premises Beer Colouring from Sugar and use it in brewing.

56 G. 3. c. 58.

7 & 8 G. 4. c. 52.

IV. And be it enacted, That every Brewer of Beer for Sale may prepare and make for his own Use in some Part of his Brewery or entered Premises, from any Sugar allowed to be made use of by him in the brewing or making of Beer as aforesaid, a Liquor or other Preparation for darkening the Colour of Worts or Beer, and may have the same in his Custody and Possession and use it in brewing, by mixing with or putting the same into Worts or Beer, under such Regulations as the Commissioners of Excise may in that Behalf direct, any thing in an Act passed in the Fifty-sixth Year of the Reign of His Majesty King *George* the Third, intituled *An Act to repeal an Act made in the Fifty-first Year of His present Majesty, for allowing the Manufacture and Use of a Liquor prepared from Sugar for colouring Porter*, or an Act of the Seventh and Eighth Years of the Reign of His Majesty King *George* the Fourth, intituled *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*, to the contrary thereof in anywise notwithstanding; but if any such Brewer prepares or makes any Liquor or Preparation for darkening the Colour of Worts or Beer from any other Ingredient or Ingredients than as aforesaid in whole or in part, or in any other Manner than as aforesaid, or receives or has in his Custody or Possession, or uses in brewing, any Liquor or Preparation for darkening the Colour of Worts or Beer prepared or made by any other Person (except roasted Malt prepared, received, and used as directed by an Act passed in the Fifth Year of the Reign of Her Majesty, intituled *An Act to provide Regulations for preparing and using roasted Malt in colouring Beer*), or otherwise in any other respect than as aforesaid, every such Brewer so offending shall incur the respective Penalties and Forfeitures in the said Two first-recited Acts contained and

Penalty on Brewers making Colouring other than as allowed by this Act and 5 & 6 Vict. c. 30.

imposed for and in respect of Brewers receiving into or having in their Custody or Possession, or making or using in brewing, or mixing with or putting into Worts or Beer, any Liquor, Material, or Preparation for the Purpose of darkening the Colour of Worts or Beer; and the said recited Acts, and the several Clauses, Provisions, Penalties, and Forfeitures therein contained, so far as the same are now in force and are not contrary to or expressly provided for by this Act, shall remain and continue in force to all Intents and Purposes.

Brewers using Sugar to enter in the Book delivered by the Excise the Quantity of Sugar intended to be used in the next Brewing.

V. And be it enacted, That every Brewer of Beer for Sale who makes use of Sugar in the brewing or making of Beer as aforesaid shall enter or cause to be entered in the Book which by the respective Laws now in force in *Great Britain* and *Ireland* respectively is directed to be delivered to him by the proper Officer of Excise for the Purpose of his entering therein, amongst other things, the Quantity in Bushels of Malt which he uses in the brewing of Beer, or intends to use in his next Brewing, the Quantity in Pounds Weight Avoirdupois of Sugar which he intends to use in his next Brewing, together with the Day when such Brewing is intended to be made, and such Entry shall be so made before any Part of such Sugar is used, or any Water or other Liquor put to or mixed therewith; and every such Brewer shall at the Time of making such Entry write or cause to be written in such Book or Paper the Date when such Entry is made; and if any such Brewer refuses or neglects to make such Entry as aforesaid, or cancels, obliterates, or alters any such Entry, or uses or puts to or mixes any Sugar with Water or other Liquor before such Entry is made as aforesaid, he shall for every such Offence forfeit and lose the Sum of Two hundred Pounds.

Penalty on refusing or neglecting to make such Entry, &c., 200*l.*

Brewers using Sugar to pay their Licence Duty in proportion to Quantity used. 6 G. 4. c. 81.

VI. And be it enacted, That every Brewer of Beer for Sale who makes use of Sugar in the brewing or making of Beer as aforesaid shall, for the Purpose of fixing and regulating the Rate and Amount of Duty to be paid by such Brewer for the Licence to be taken out by him under an Act passed in the Sixth Year of the Reign of His late Majesty King *George* the Fourth, intituled *An Act to repeal several Duties payable on Excise Licences in* Great Britain *and* Ireland, *and to impose other Duties in lieu thereof, and to amend the Laws for granting Excise Licences*, be deemed to have brewed One Barrel of Beer for every Fifty Pounds Weight Avoirdupois of Sugar used by such Brewer in brewing, and shall for every Licence to be taken out by him as a Brewer of Beer for Sale pay such Amount of Duty, according to the Rate by the said Act imposed on Brewers of Beer only for Sale, as is correspondent to the Quantity of Beer which he shall be deemed to have brewed as aforesaid.

After passing of this Act Drawback granted by 11 G. 4. & 1 W. 4. c. 51. repealed, and new Drawbacks granted.

VII. And whereas by an Act passed in the First Year of the Reign of His late Majesty King *William* the Fourth, intituled *An Act to repeal certain of the Duties on Cider in the United Kingdom, and on Beer and Ale in* Great Britain, *and to make other Provisions in relation thereto*, a certain Drawback of Excise is granted for and in respect of Beer brewed or made in the United Kingdom, and exported from thence to Foreign Parts as Merchandize; be it enacted, That

That from and after the passing of this Act the said Drawback shall be repealed, and the same is hereby repealed accordingly, and that in lieu thereof there shall be granted and paid for and upon every Barrel of Thirty-six Gallons, and so in proportion for any greater Quantity of Beer brewed or made by any entered and licensed Brewer of Beer for Sale in the United Kingdom, in the brewing of which Beer the Worts used before Fermentation were of not less Specific Gravity than 1·054, and not greater Specific Gravity than 1·081, and which Beer shall be duly exported from any Part of the United Kingdom to Foreign Parts as Merchandize, a Drawback of Five Shillings and Five *per Centum* thereon; and for and upon every Barrel of Thirty-six Gallons, and so in proportion for any greater Quantity of Beer brewed or made by any entered and licensed Brewer of Beer for Sale in the United Kingdom, in the brewing of which Beer the Worts used before Fermentation were of not less Specific Gravity than 1·081, and which Beer shall be duly exported from any Port of the United Kingdom to Foreign Parts as Merchandize, a Drawback of Seven Shillings and Sixpence and Five *per Centum* thereon.

So much of 11 G. 4. & 1 W. 4. c. 51. as authorizes the Export of Beer of certain Strength in Casks of 36 Gallons, repealed.

VIII. And whereas by the said last-recited Act it was enacted, "that it shall and may be lawful for any Person or Persons to export and ship as Merchandize from any Port of the United Kingdom to Foreign Parts any Beer or Ale brewed or made by any entered and licensed Brewer of Beer for Sale in the United Kingdom, such Beer or Ale being in Casks of not less than Thirty-six Gallons, and in the brewing whereof not less than Two Bushels of Malt shall have been used to every Thirty-six Gallons of such Beer or Ale;" be it enacted, That so much of the said Act as is recited shall be repealed, and the same is hereby repealed accordingly; and that from and after the passing of this Act any Person may export and ship as Merchandize from any Port in the United Kingdom to Foreign Parts any Beer brewed or made by any entered and licensed Brewer of Beer for Sale in the United Kingdom, such Beer being in not less Quantity at one Time than Thirty-six Gallons, and having been brewed or made from Worts of not less Specific Gravity than 1·054, or of not less Specific Gravity than 1·081, according as the same shall be specified in the Notice of Shipment required to be given by the said last-recited Act; and upon such Notice being duly certified as is in the said Act mentioned a Debenture expressing the Quantity of Beer so shipped, and the Amount of Drawback payable in respect thereof, shall be made out and delivered to the Person exporting the said Beer as by the said Act is in that Behalf directed.

After passing of this Act Beer may be exported on Drawback according to the Specific Gravity of the Worts used and specified in Notice of Shipment.

So much of 11 G. 4. & 1 W. 4. c. 51. as requires Oath to be made on Debenture for obtaining Drawback, repealed.

IX. And whereas by the said last-recited Act it is enacted, "that before any such Debenture shall be paid the Exporter of the Beer or Ale therein mentioned, or his principal Clerk or Manager, together with the Brewer thereof, or his Foreman or Manager, shall make Oath on the said Debenture before the said Export Surveyor, or Officer of Excise acting as such, that the said Quantity of Beer or Ale was put on board the Ship and exported therein as Merchandize to be sent beyond the Seas, and no Part thereof for the Ship's Use, and that according to the best of his or their Knowledge and Belief the

the same has been brewed wholly from Malt which has been charged with and paid the Duty of Two Shillings and Seven-pence for every Bushel thereof, and shall also specify in such Oath the Time when and the Place where, and the Brewer, being an entered and licensed Brewer for Sale, by whom such Beer or Ale was brewed, and that the Quantity of Malt employed in the brewing of such Beer was in the Proportion of not less than Two Bushels Imperial Standard Bushel Measure for every Thirty-six Gallons thereof; and if any such Oath shall be found to be false or untrue in any Particular or Respect, the Person making the false or untrue Statement shall forfeit and lose the Sum of Two hundred Pounds, and the Debenture on which the same shall be made shall be and become null and void, and, if unpaid, Payment thereof shall be withheld, or, if paid, the Amount thereof shall and may be recovered back in the same Manner and by the same Means and Methods as any Duty of Excise or Penalty may be sued for and recovered under any Law or Laws of Excise;" be it enacted, That from and after the passing of this Act so much of the said Act as is above recited shall be repealed, and the same is hereby repealed accordingly.

Declaration to be made by Exporter, &c. on Debenture for obtaining Drawback.

X. And be it enacted, That before any such Debenture as is in the said last-mentioned Act or this Act mentioned shall be paid the Exporter of the Beer therein mentioned, or his principal Clerk or Manager, together with the Brewer thereof, or his Foreman or Manager, shall make and subscribe a Declaration on the said Debenture before the Excise Export Surveyor, or Officer acting as such, that the Quantity of Beer therein mentioned was put on board the Ship and exported therein as Merchandize to be sent beyond the Seas, and no Part thereof for the Ship's Use, and that according to the best of his and their Knowledge and Belief the same had been brewed or made from Malt or Sugar, or Malt and Sugar, on which the full Duties of Excise and Customs respectively had been charged or paid, and shall also specify in such Declaration the Time when and the Place where, and the Brewer, being an entered and licensed Brewer of Beer for Sale, by whom such Beer was made, and, if Five Shillings and Five *per Centum per* Barrel or on every Thirty-six Gallons of the Beer so exported be the Drawback claimed, that the Specific Gravity of the Worts before Fermentation from which such Beer was brewed was not less than 1·054, and, if Seven Shillings and Sixpence and Five *per Centum per* Barrel or on every Thirty-six Gallons of the Beer so exported be the Drawback claimed, that the Specific Gravity of the Worts from which such Beer was brewed was not less than 1·081, such Specific Gravities being for the Purposes of this Act taken and ascertained by the Saccharometer, or such other Instrument and by such Means as the Commissioners of Excise may direct, Water being taken for that Purpose as 1·000 at the Temperature of Sixty Degrees by *Fahrenheit*'s Thermometer; and if any such Declaration is false or untrue in any Particular or Respect, the Person making such false or untrue Statement shall forfeit the Sum of Two hundred Pounds, and the Debenture on which the same has been made shall be null and void to all Intents and Purposes, and, if unpaid, Payment thereof shall be withheld, or, if paid, the Amount thereof

Penalty on making false Declaration, 200*l.*, and the Debenture to be void.

thereof may be recovered in the same Manner, and by the same Ways, Means, and Methods, as any Duty of Excise or Penalty may be sued for and recovered under any Laws of Excise.

The Drawbacks by this Act granted to be under the Management of the Commissioners of Excise, and the Excise Laws respecting Exportation on Drawback.

XI. And be it enacted, That the Drawbacks by this Act granted shall be under the Management of the Commissioners of Excise, and the several Provisions, Regulations, and Enactments of the said last-recited Act, except so far as the same are repealed or altered by this Act, and all Laws, Clauses, Enactments, Powers, Authorities, Rules, Regulations, Fines, Penalties, and Forfeitures in force relating to the Export of any exciseable Goods or Commodities on Drawback, shall, as far as the same are applicable, extend and apply and be deemed and construed to extend and apply to the Exportation of Beer under the Authority of this Act, and shall be observed, enforced, and put into execution with respect to such Exportation and the Payment of the Drawbacks by this Act granted as fully and effectually as if the same were repeated and re-enacted in this Act; and all Penalties by this Act imposed shall be sued for, mitigated, recovered, distributed, and applied as any other Penalties under the Laws of Excise.

Recovery of Penalties.

Act may be amended, &c.

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

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