16 & 17 Vict. c. 36. as amended by this Act to remain in force

VIII. Subject to the Provisions herein contained, all and every the Provisions of the said *Whichwood* Disafforesting Act, 1853, shall remain in force, and as if this Act had not been passed.

Short Title.

IX. It shall be sufficient for all Purposes to cite this Act as "The *Whichwood* Disafforesting Amendment Act, 1856."

CAP. XXXIII.

An Act to continue the Act for extending for a limited Time the Provision for Abatement of Income Tax in respect of Insurance on Lives.

[30th *June* 1856.]

16 & 17 Vict. c. 91.

'WHEREAS an Act was passed in the Session of Parliament holden in the Sixteenth and Seventeenth Years of Her Majesty's Reign, Chapter Ninety-one, intituled *An Act to extend for a limited Time the Provision for Abatement of Income Tax in respect of Insurance on Lives*, and was limited to continue in force until the Fifth Day of *July* One thousand eight hundred and fifty-four: And whereas, by certain other Acts subsequently passed, and more especially by an Act passed in the last Session of Parliament, Chapter Thirty-five, the said first-mentioned Act has been amended and extended, and now stands limited to continue in force until the Fifth Day of *July* One thousand eight hundred and fifty-six, and it is expedient further to continue the same so amended for such Period as herein-after mentioned:' 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, as follows:

18 & 19 Vict. c. 35.

16 & 17 Vict. c. 91. continued until 5th July 1857.

I. The said first-mentioned Act so amended as aforesaid shall be and the same is hereby continued in force until and upon the Fifth Day of *July* One thousand eight hundred and fifty-seven.

CAP. XXXIV.

An Act to grant Allowances of Excise Duty on Malt in Stock; to alter and regulate certain Drawbacks and Allowances in respect of Malt Duty; to repeal and re-impose the Excise Duty on Sugar used in brewing Beer; and to amend the Law relating to Malt Roasters. [30th *June* 1856].

17 & 18 Vict. c. 27.

'WHEREAS by an Act passed in the Seventeenth and Eighteenth Years of Her Majesty's Reign, Chapter Twenty-seven, certain Duties of Excise on Malt, and certain Allowances and Drawbacks of Excise for or in respect of Malt used in the distilling of Spirits and brewing of Beer respectively, were granted and made payable respectively in lieu of all other Duties, Allowances, and Drawbacks of Excise on Malt payable under any Act or Acts in force, to continue and be charged and paid during the then present War, and until and upon the Fifth Day of *July* next after the Ratification of a Definitive Treaty of Peace, and no longer; and it was by the said Act provided, that upon the ceasing of the said Duties on the Event and at the Time aforesaid the Duties of Excise on Malt, and the several Allowances and Drawbacks of Excise, for or in respect of Malt used in the distilling of Spirits and brewing of Beer respectively, granted or payable respectively under the several Acts in force in that Behalf immediately before the passing of the said Act, should revive, and be charged and allowed respectively in lieu of the Duties, Allowances, and Drawbacks by the said recited Act granted upon or in respect of Malt: And whereas a Definitive Treaty of Peace has been recently signed and ratified, and by reason thereof the said Duties granted by the said recited Act on Malt will cease immediately after the Fifth Day of *July* One thousand eight hundred and fifty-six; and it is expedient to grant an

'Allowance

'Allowance on the Stock of Malt which will then be in the Possession of the Malt Traders 'herein-after mentioned in respect of the Duties paid or charged thereon under the said recited 'Act in Excess of the Duties which will be payable on Malt after the said Fifth Day of *July* 'One thousand eight hundred and fifty-six; and it is also expedient to alter and regulate the 'Allowances and Drawbacks of Excise on Malt which will revive and become payable after 'the said last-mentioned Day:' 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, as follows:

As to the Term "Malt Trader."

I. The Term "Malt Trader" used in this Act shall be deemed to mean and include every Maltster or Maker of Malt for Sale, and every Dealer in or Seller or Retailer of Malt, and every Roaster of Malt, licensed Brewer, and Vinegar Maker.

As to Allowances granted to Malt Traders on Malt in Stock.

II. There shall be paid or allowed to every Malt Trader for all dry unground Malt produced to and taken account of by the proper Officer of Excise, and the Quantity thereof ascertained in manner herein-after mentioned, between the Third and Fifth Days of *July* One thousand eight hundred and fifty-six, both Days inclusive, as the Stock and in the Custody and Possession of such Malt Trader, and for which the Duties under the said recited Act shall have been paid or charged, the several Allowances and Sums of Money following; (that is to say,)

For every Bushel of such Malt made in *England* from Barley or any other Corn or Grain, One Shilling and Threepence Halfpenny:

For every Bushel of such Malt made in *Scotland* or *Ireland* from Barley or any other Corn or Grain, except Bear or Bigg, One Shilling and Threepence Halfpenny:

And for every Bushel of such Malt made in *Scotland* or *Ireland* from Bear or Bigg only, without any Mixture of Barley or any other Corn or Grain therewith, One Shilling.

Deduction to be made from Brown or Black Malt for the Swell thereof, and from all unscreened Malt.

III. Provided always, That from the Quantity ascertained by Gauge or Measurement of all Brown or Porter Malt and roasted or Black Malt there shall be deducted Twenty *per Cent.* for the Swell and Increase thereof over the Quantity of such Malt charged with Duty, but if such Malt shall be screened and cleaned it shall be lawful for the Commissioners of Inland Revenue to make such less Rate of Deduction as shall appear to them to be reasonable and just in consideration of the Combing and Dust taken out by such Screening, and from all other unscreened Malt there shall be deducted Seven and a Half *per Cent.*, and the said Allowance by this Act granted shall be computed and paid or allowed only on the remaining Quantity of such Malt after making such Deductions respectively as aforesaid.

Regulations to be observed by Malt Trader on claiming Allowance.

IV. All Malt in respect of which any such Allowance as aforesaid shall be claimed shall be previously completely dried and finished, and every Malt Trader who shall claim to be entitled to any such Allowance shall give Notice in Writing to the proper Officer of Excise Two Days previously to the Third Day of *July* One thousand eight hundred and fifty-six of his Name and Place of Abode, and the Description of Business carried on by him as a Malt Trader, and also of the particular House or Place where any such Malt in respect of which he intends to claim any such Allowance shall be kept or deposited, and whether such Malt is screened or unscreened; and he shall also before the said Third Day of *July* One thousand eight hundred and fifty-six place all such Malt in such Form as shall enable the Officer of Excise conveniently to gauge the same and ascertain the Quantity thereof; but in case any Corn or Grain which shall be in operation for the making thereof into Malt at any Time between the said Third and Fifth Days of *July* One thousand eight hundred and fifty-six inclusively shall be actually made into Malt, dried, and finished before the Time when the Officer of Excise shall first take an Account of the dry unground Malt in the Stock of such Malt Trader, then and in such Case such Malt Trader shall be entitled to claim such Allowance as aforesaid in respect of such Malt upon giving previous Notice in Writing to the proper Officer of Excise by the Space of Twelve Hours of his Intention to make such Claim, specifying the Quantity of such Malt, and the Place where the same shall be deposited, and whether such Malt is screened or unscreened, and such Malt Trader shall place and keep all such Malt separate and apart from all other Malt, and in such Form as shall enable the Officer conveniently to gauge the same and take an Account thereof; and if any

Malt Trader shall neglect or fail in any respect to comply with the Regulations or Directions in this Act contained or authorized to be made or given, or shall do anything contrary thereto, he shall not have or be entitled to any Allowance in respect of any Malt in his Stock, Custody, or Possession: Provided always, that if from any inevitable Accident or unforeseen Circumstance any Malt Trader shall be prevented from receiving into his Stock before the said Third Day of *July* One thousand eight hundred and fifty-six, and in Time to enable him to comply with the Regulations herein-before contained, any Malt which shall have been delivered to any Common Carrier to be conveyed to such Malt Trader for the Space of Seven Days previously to the said last-mentioned Day, it shall be lawful for the Commissioners of Inland Revenue, upon Proof of the Facts to their Satisfaction, and upon being satisfied that no Fraud has been committed or intended with regard to such Malt, to grant to such Malt Trader the proper Allowance in respect thereof, under and subject to such Regulations and Directions as they shall think proper to make or give in that Behalf.

Position of Malt not to be altered or removed until an Account be taken of the Quantity.

V. After any Malt in respect of which any such Allowance may be claimed shall have been placed in such Form as is directed by this Act, no Malt Trader shall on any Pretence whatever alter the Position thereof, or remove or send away such Malt or any Part thereof from the House or Place in which the same shall have been gauged until after the Fifth Day of *July* One thousand eight hundred and fifty-six, and after the Officer shall have gauged or measured the same and taken his Account thereof, upon pain of forfeiting the Sum of Two hundred Pounds for any Breach of the Prohibition in this Clause contained.

Brewer may make use of Malt on giving Notice and the Officer taking an Account thereof.

VI. Provided always, That if any licensed Brewer shall be desirous of making use of any such Malt after the same shall have been placed in such Form as aforesaid, and shall give to the proper Officer of Excise previous Notice in Writing by the Space of Twenty-four Hours of his Intention to make use of any such Malt, so that the Officer may attend and take an Account thereof, specifying in such Notice the Quantity so intended to be used, such licensed Brewer shall be at liberty to make use of such Quantity of his Malt in respect of which he shall claim any such Allowance without being liable to any Penalty or Forfeiture in that respect, so as the Residue of such Malt shall be left unaltered and in such Form and Position as to enable the Officer to gauge the same and ascertain the Quantity thereof in the Manner herein-before directed.

Officer may enter Premises to examine and take Account of Malt on which Allowance is claimed.

Penalty for obstructing Officer in taking Account, &c., or for committing Fraud with regard to Malt on which Allowance is claimed.

VII. It shall be lawful for any and every Officer of Excise at his free Will and Pleasure at any Time or Times in the Daytime, between the Third and Fifth Days of *July* One thousand eight hundred and fifty-six inclusively, or at any Time during the Space of Three Days after the Officer shall have first gauged and taken his Account of any such Malt, to enter and go into every House or other Place where any such Malt in respect of which any such Allowance shall be claimed shall be put or deposited, and to inspect and examine such Malt, and take a true and particular Account, and ascertain the exact Quantity thereof by Gauge or Measurement; and if any Person shall prevent, obstruct, or hinder any Officer of Excise from entering or going into any such House or other Place, or from inspecting or examining such Malt, or taking such Account, or ascertaining the Quantity thereof as aforesaid, or in the Execution of any of the Powers or Authorities to such Officer given by or under this Act, or if any Person shall mix or lay under, with, or amongst any such Malt any Barley, or undried Malt, or any unmalted Corn or Grain, or any Maltdust or Combings or other Thing, with Intent to increase the Quantity or apparent Quantity of such dried unground Malt, or if any Person shall bring or receive into, or put or place with his Stock, any Malt which has been before taken an Account of under this Act, or any Malt of or belonging to any Person not being a Malt Trader within the Meaning of this Act, or if any Person shall make use of or practise, or cause to be made use of or practised, any Art, Contrivance, or Device whatever whereby any Officer of Excise may be obstructed in gauging, taking an Account of, or ascertaining the true Quantity of such dried unground Malt, or may be deceived therein, or whereby Her Majesty may be defrauded, every Person so offending in any of the Cases aforesaid shall for every such Offence forfeit the Sum of Two hundred Pounds; and all Malt which shall be found by any Officer of Excise so mixed as aforesaid, or under, with, or amongst which any Barley, or undried Malt, or unmalted Corn

or Grain, or any Maltdust or Combings or other Thing, is found to be laid or placed, with Intent to increase the Quantity or apparent Quantity of Malt dried and unground, or by which Her Majesty may be defrauded, and all Malt which shall be brought or received by any Malt Trader into or put or placed with his Stock, such Malt having been before taken an Account of under this Act, or not belonging to some Malt Trader, shall be forfeited, and may be seized by any Officer of Excise.

Forfeiture of Malt fraudulently mixed.

VIII. Every Malt Trader who shall claim any Allowance under this Act in respect of Malt in his Stock, Custody, or Possession shall with his Servants and Workmen, whenever thereto required by any Officer of Excise, aid and assist such Officer in such Manner as he shall require for the better enabling him to examine, gauge, or measure, and take an Account of all or any such Malt, upon pain of forfeiting the Sum of Two hundred Pounds for any Neglect or Refusal to aid and assist such Officer in manner aforesaid.

Malt Trader to assist Excise Officer to enable him to examine and take Account of Malt on which Allowance is claimed.

IX. When and so soon as such Account shall have been finally taken of the Malt belonging to any Malt Trader, and the Quantity thereof ascertained as aforesaid, the proper Officer of Excise in that Behalf shall with all convenient Speed give to the Malt Trader entitled to the Allowance in respect of such Malt a Certificate expressing the true Quantity of the Malt for which he shall be entitled to such Allowance, and the Amount of such Allowance, and specifying the Name and Place of Abode of the Person entitled thereto, and the Description of Business carried on by him as such Malt Trader.

Certificate of the Quantity of Malt, and Amount of Allowance to be given to the Malt Trader.

X. On the Production of such Certificate by such Malt Trader or his Agent to the Collector of Excise of the Collection in which the same was granted, and on a solemn Declaration being made by such Malt Trader before a Justice of the Peace or such Collector that such Malt Trader believes that all the proper Duties of Excise have been paid or charged for or in respect of the whole Quantity of the Malt specified in such Certificate, and that the said Malt, or any Part thereof, hath not been taken account of for the Purpose of obtaining such Allowance more than once, or in any Place save and except in the Stock, Custody, or Possession of the Person making the said Declaration, and claiming the Allowance in respect of such Malt, and that the whole Quantity of the said Malt of the respective Kinds mentioned in such Certificate was at the Time therein specified in his Custody and Possession, and was the sole Property of the said Person, or was held by him as the Property of and for the Use of some other Malt Trader, and that the said Certificate is true to the best of his Knowledge and Belief, and that no false Statement, Art, or Contrivance was used to deceive the Officer taking an Account of such Malt or any Part thereof, or to render the Account or Amount thereof expressed in such Certificate untrue, such Collector as aforesaid being satisfied of the Truth of such Declaration shall, out of the Money in his Hands on account of any of the Duties of Excise, pay to the Malt Trader entitled to the same, or to his Agent, the Sum of Money specified in such Certificate, by Four equal Instalments, on the usual Sitting Days, commencing on the Twenty-fifth Day of *August*, the Thirteenth Day of *October*, and the Twenty-fourth Day of *November* in the Year One thousand eight hundred and fifty-six, and the Twelfth Day of *January* One thousand eight hundred and fifty-seven: Provided always, that the Sum of Money specified in such Certificate as aforesaid may be deducted by such Instalments as aforesaid from any Duties of Excise which may be due and payable by the Malt Trader entitled to the said Sum of Money at the several Times herein-before appointed for Payment of the said Instalments.

On Production of Certificate to the proper Collector, and Declaration made as to certain Particulars, the Sum specified in the Certificate to be paid in manner herein mentioned.

XI. If any Person shall forge or counterfeit or cause to be forged or counterfeited any Certificate by this Act required or directed, or shall knowingly or willingly give any false or untrue Certificate, or shall alter or erase or cause to be altered or erased any such Certificate granted by any Officer of Excise, or shall make use of or in any Manner utter any such Certificate knowing the same to be forged, counterfeited, false, untrue, altered, or erased, or if any Person shall knowingly or wilfully make any false Declaration in relation to any such Certificate or any of the Matters therein expressed or contained, every Person so offending shall for every such Offence forfeit the Sum of Five hundred Pounds.

Penalty for forging Certificate or uttering a forged or false Certificate.

XII. All Corn or Grain in operation for the making thereof into Malt by any Maltster or Maker of Malt for Sale at the Time when the Officer of Excise shall take an Account of the dry

Malt in operation to be,

charged only with the Rate of Duty payable after 5th July 1856.

dry unground Malt in the Stock, Custody, or Possession of such Maltster or Maker of Malt under or by virtue of this Act, shall be chargeable only with such Rate of the Duties of Excise as will be payable in respect of Malt of the like Description made after the Fifth Day of *July* One thousand eight hundred and fifty-six, provided such Corn or Grain which shall be actually dried, finished, and made into Malt by such Maltster or Maker of Malt after such Officer shall have taken such Account as aforesaid, and before the Sixth Day of *July* One thousand eight hundred and fifty-six, shall be kept separate and apart from all other Corn, Grain, or Malt until the said last-mentioned Day, and that it be produced to the Sight of the proper Officer of Excise in order that he may take an Account, and ascertain the true Quantity thereof, if he shall think fit so to do, at any Time on or before the said last-mentioned Day, and that no Allowance be claimed or made by virtue of this Act in respect thereof.

Malt Traders having contracted for the Sale of Malt to abate from the Price and allow to the Purchaser the Amount of Allowance or Remission of Duty obtained in respect of such Malt.

XIII. 'And whereas Malt Traders may have made Sales or Deliveries, or Contracts or 'Agreements for the Sale or Delivery, of Malt as Malt in respect of which the Rates of the 'Duties of Excise chargeable before the Sixth Day of *July* One thousand eight hundred and 'fifty-six were paid or charged, but for which, as Part of the Stock of such Malt Traders, the 'Allowance under this Act may be made thereon, or such Malt may be charged only with the 'reduced Rate of Duty on Malt payable after the Fifth Day of *July* One thousand eight 'hundred and fifty-six, and it is reasonable that Provision should be made for the Relief of 'the Buyers of such Malt so far as the Amount of the Duty hereby allowed or remitted 'formed a Part of the Price of the Malt so sold or delivered, or for which such Contracts or 'Agreements have been made:' Be it therefore enacted, That every Malt Trader who shall have sold or delivered or contracted or agreed to sell or deliver, any Malt in respect of which any Allowance or Remission of Duty is granted by or under this Act, and which Malt was so sold or delivered or contracted or agreed for as Malt which had paid or been charged with the full Duties of Excise on Malt payable before the Sixth Day of *July* One thousand eight hundred and fifty-six, shall abate and deduct, and if the Purchase Money has been paid shall refund and return to the Buyer of such Malt, from the Price for which such Malt was so sold or delivered, or contracted or agreed for, the whole of the Allowance or Remission of Duty granted by this Act, and received by or remitted to the Seller of such Malt in respect thereof, and shall stand and be possessed of the Amount of such Allowance or Remission of Duty as Money had and received to the Use of the Buyer of such Malt; and no Action or Suit at Law or in Equity shall be brought or be maintainable against the Buyer of any such Malt by any Malt Trader, being the Seller thereof, for so much of the Price of such Malt as shall be equal to the Amount of the Allowance or Remission of Duty granted by this Act, and so received by or remitted to such Seller; and all Proceedings brought or instituted for the Recovery thereof shall be null and void to all Intents and Purposes whatsoever.

Excise Duty on Sugar used in brewing Beer to cease after 5th July 1856, and to be re-imposed after 5th April 1858.

XIV. 'And whereas by an Act passed in the Eighteenth Year of Her Majesty's Reign, 'Chapter Twenty-two, a Duty of Excise at the Rate of Three Shillings and Ninepence '*per* Hundredweight was granted and imposed upon Sugar used in the brewing or making 'of Beer, such Rate of Duty, together with the Duties of Customs on Sugar, being 'deemed to be an Equivalent for the increased Rate of Duty of Excise granted by the said 'Act of the Seventeenth and Eighteenth Years of Her Majesty's Reign on the Malt for 'which such Sugar might be substituted in the brewing or making of Beer, and which said 'increased Rate of Duty on Malt will cease and determine after the Fifth Day of *July* One 'thousand eight hundred and fifty-six:' Be it therefore enacted, That from and after the Fifth Day of *July* One thousand eight hundred and fifty-six, the said Duty of Excise granted and imposed by the said last-mentioned Act on Sugar used in the brewing or making of Beer shall also cease and determine until the Fifth Day of *April* One thousand eight hundred and fifty-eight; and inasmuch as the Duties of Customs on Sugar will then cease to be an Equivalent for the Duty on Malt when such Sugar is used in the brewing or making of Beer, there shall be charged and paid on all Sugar so used after the said last-mentioned Day a Duty of Excise at the Rate of Two Shillings *per* Hundredweight over and above all other Duties of Excise or Customs.

XV. And

As to Drawbacks on Exportation of Beer after 5th July 1856, and before 6th January 1858.

XV. And as to the Drawback upon the Exportation of Beer to Foreign Parts, be it enacted, That notwithstanding anything contained in the said Act of the Seventeenth and Eighteenth Years of Her Majesty's Reign, the Rates of Drawback by the said Act granted, and specified and set forth in Schedule (B.) thereof, on Beer exported from any Part of the United Kingdom to Foreign Parts as Merchandise, shall continue to be allowed and paid in lieu of all other Drawbacks on such Beer in respect of all Beer brewed between the Eighth Day of *May* One thousand eight hundred and fifty-four and the Sixth Day of *July* One thousand eight hundred and fifty-six, and which shall be duly exported as aforesaid at any Time before the Sixth Day of *January* One thousand eight hundred and fifty-eight; and in respect of all Beer brewed at any other Time than as aforesaid, whensoever the same shall be so exported; and in respect of all Beer which shall be so exported at any Time after the Fifth Day of *January* One thousand eight hundred and fifty-eight, whensoever the same may have been brewed, the following Rates of Drawback shall be allowed and paid in lieu of all other Drawbacks on such Beer; (that is to say,)

As to Drawbacks on Exportation of Beer after 5th January 1858.

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 or licensed Brewer of Beer for Sale in the United Kingdom, in the brewing of which Beer the Worts used before Fermentation were of the Specific Gravity herein-after mentioned, the following Rates of Drawback; (that is to say,)

If the Specific Gravity of the Worts was not less than—	Drawback per Barrel. £	s.	d.
1041°	0	4	1
1054°	0	5	5
1068°	0	6	9
1081°	0	8	1
1095°	0	9	6
1108°	0	10	10
1122°	0	12	2

Mode of determining the original Specific Gravity of Worts from which Beer entered for Exportation was made.

XVI. Upon the Entry for Exportation of any Beer on which Drawback shall be claimed, the Specific Gravity of the Worts from which such Beer was made shall be ascertained and determined in the following Manner; (that is to say,) a definite Quantity by Measure of such Beer shall be distilled, and the Distillate and the Spent Beer respectively shall be made up with distilled Water each of them to the original Measure of the Beer before Distillation, and the Specific Gravities thereof respectively shall be then ascertained, and the Number of Degrees and Parts of a Degree of Specific Gravity by which such Distillate shall be less than the Specific Gravity of distilled Water shall be deemed to be the Degree of Spirit Indication of such Distillate, and the actual Specific Gravity of such Spent Beer added to the Degrees of original Gravity set forth in the Table contained in the Schedule annexed to this Act opposite to the Degree of Spirit Indication of the Distillate contained in the same Table shall be deemed to be the original Specific Gravity of the Worts from which such Beer was made before Fermentation; and for the Purposes aforesaid all the Weighings and Measurings that may be necessary to be made of the respective Liquids shall be made when the same are at the Temperature of Sixty Degrees of *Fahrenheit's* Thermometer, and at that Temperature distilled Water shall be considered as One thousand.

Allowances or Drawbacks in respect of Malt used in the distilling of Spirits not to be deemed to be revived.

XVII. 'And whereas an Act was passed in the Eighteenth and Nineteenth Years of Her 'Majesty's Reign, Chapter Ninety-four, to allow Malt to be used Duty-free in the distilling 'of Spirits, and by the Fourth Section of the same Act all Allowances and Drawbacks of 'Excise granted by any former Act in respect of the Malt used in the making of Spirits 'were made to cease and determine:' Be it enacted that nothing in the said Act of the Seventeenth and Eighteenth Years of Her Majesty's Reign, Chapter Twenty-seven, shall be deemed or construed to extend to revive at any Time hereafter, or on any Event whatever, any Allowances or Drawbacks of Excise whatever in respect of Malt used in the distilling of Spirits.

XVIII. The

Duties, &c. to be under the Management of the Commissioners of Inland Revenue, and to be collected and paid under the Provisions of Acts relating to Excise.

XVIII. The said several Duties, Allowances, and Drawbacks of Excise by this Act granted and imposed and allowed respectively shall be under the Management of the Commissioners of Inland Revenue, and shall be charged, collected, recovered, paid, applied, and allowed respectively in such and the like Manner, and by the same Ways, Means, and Methods, by which other Duties, Allowances, and Drawbacks of Excise upon or in respect of Goods or Commodities of the same Sorts or Kinds respectively are or may be respectively charged, collected, recovered, allowed, paid, and applied; and all Acts relating to the Duties, Allowances, and Drawbacks of Excise respectively, and all Fines, Forfeitures, Pains, and Penalties for any Offence against or in breach of any Act or Acts for securing the Duties of Excise, or any of them, or for the Regulation or Improvement thereof, and the several Clauses, Provisions, Powers, and Directions contained in such Acts, shall and are hereby directed and declared (except as altered by this Act) to extend to and shall be respectively applied, practised, and put in execution for and in respect of the said Duties, Allowances, and Drawbacks hereby granted, imposed, and allowed respectively in as full and ample a Manner to all Intents and Purposes as if all and every the said Acts, Clauses, Provisions, Powers, and Directions, Pains, Penalties, and Forfeitures, were particularly repeated and re-enacted in the Body of this Act with reference to the said Duties, Allowances, and Drawbacks hereby respectively granted, imposed, and allowed as aforesaid.

What shall be deemed to be unmalted Grain in the Possession of a Malt Roaster.

XIX. 'And whereas an Act was passed in the Second Session of Parliament holden in 'the Fifth Year of Her Majesty's Reign, Chapter Thirty, to provide Regulations for 'preparing and using roasted Malt in colouring Beer, and by the same Act any Roaster of 'Malt or Dealer in roasted Malt is prohibited under the Penalties and Forfeitures therein 'mentioned from having in his Custody or Possession any raw or unmalted Corn or Grain 'of any Description, roasted or unroasted, mixed or not mixed with any Malt:' Be it enacted, That all Corn or Grain found in the Custody or Possession of any Roaster of Malt or Dealer in roasted Malt, which Corn or Grain shall not have germinated to such a Degree that the Plumule thereof shall have been elongated to the Extent of One Half of the Length of the Grain, shall be deemed to be unmalted Corn or Grain within the Meaning of the said last-mentioned Act; but no Penalty or Forfeiture shall be incurred in respect of any Malt by reason of its being found to contain a Proportion not exceeding Five *per Cent.* of Grain which may not have germinated to the Extent aforesaid, provided reasonable Evidence shall be adduced to prove that such last-mentioned Grain has been subjected to the usual legal Process for the making of Malt.

SCHEDULE,

Containing a Table to be used in determining the original specific Gravity of Worts of Beer.

Degrees of Spirit Indication.	Degrees of original Specific Gravity.	Degrees of Spirit Indication.	Degrees of original Specific Gravity.	Degrees of Spirit Indication.	Degrees of original Specific Gravity.	Degrees of Spirit Indication.	Degrees of original Specific Gravity.
·1	·3	1·4	4·4	2·7	9·4	4·0	15·1
·2	·6	1·5	4·8	2·8	9·8	4·1	15·5
·3	·9	1·6	5·1	2·9	10·2	4·2	16·0
·4	1·2	1·7	5·5	3·0	10·7	4·3	16·4
·5	1·5	1·8	5·9	3·1	11·1	4·4	16·8
·6	1·8	1·9	6·2	3·2	11·5	4·5	17·3
·7	2·1	2·0	6·6	3·3	12·0	4·6	17·7
·8	2·4	2·1	7·0	3·4	12·4	4·7	18·2
·9	2·7	2·2	7·4	3·5	12·9	4·8	18·6
1·0	3·0	2·3	7·8	3·6	13·3	4·9	19·1
1·1	3·3	2·4	8·2	3·7	13·8	5·0	19·5
1·2	3·7	2·5	8·6	3·8	14·2	5·1	19·9
1·3	4·1	2·6	9·0	3·9	14·7	5·2	20·4

Degrees of Spirit Indication.	Degrees of original Specific Gravity.	Degrees of Spirit Indication.	Degrees of original Specific Gravity.	Degrees of Spirit Indication.	Degrees of original Specific Gravity.	Degrees of Spirit Indication.	Degrees of original Specific Gravity.
5·3	20·9	8·0	33·7	10·7	47·5	13·4	61·6
5·4	21·3	8·1	34·3	10·8	48·0	13·5	62·2
5·5	21·8	8·2	34·8	10·9	48·5	13·6	62·7
5·6	22·2	8·3	35·4	11·0	49·0	13·7	63·3
5·7	22·7	8·4	35·9	11·1	49·6	13·8	63·8
5·8	23·1	8·5	36·5	11·2	50·1	13·9	64·3
5·9	23·6	8·6	37·0	11·3	50·6	14·0	64·8
6·0	24·1	8·7	37·5	11·4	51·2	14·1	65·4
6·1	24·6	8·8	38·0	11·5	51·7	14·2	65·9
6·2	25·0	8·9	38·6	11·6	52·2	14·3	66·5
6·3	25·5	9·0	39·1	11·7	52·7	14·4	67·1
6·4	26·0	9·1	39·7	11·8	53·3	14·5	67·6
6·5	26·4	9·2	40·2	11·9	53·8	14·6	68·2
6·6	26·9	9·3	40·7	12·0	54·3	14·7	68·7
6·7	27·4	9·4	41·2	12·1	54·9	14·8	69·3
6·8	27·8	9·5	41·7	12·2	55·4	14·9	69·9
6·9	28·3	9·6	42·2	12·3	55·9	15·0	70·5
7·0	28·8	9·7	42·7	12·4	56·4	15·1	71·1
7·1	29·2	9·8	43·2	12·5	56·9	15·2	71·7
7·2	29·7	9·9	43·7	12·6	57·4	15·3	72·3
7·3	30·2	10·0	44·2	12·7	57·9	15·4	72·9
7·4	30·7	10·1	44·7	12·8	58·4	15·5	73·5
7·5	31·2	10·2	45·1	12·9	58·9	15·6	74·1
7·6	31·7	10·3	45·6	13·0	59·4	15·7	74·7
7·7	32·2	10·4	46·0	13·1	60·0	15·8	75·3
7·8	32·7	10·5	46·5	13·2	60·5	15·9	75·9
7·9	33·2	10·6	47·0	13·3	61·1	16·0	76·5

CAP. XXXV.

An Act to authorize the *West India* Relief Commissioners to grant further Time for the Repayment of Monies advanced by them in certain Cases.

[30th *June* 1856.]

'WHEREAS an Act was passed in the Second and Third Years of the Reign of His late Majesty King *William* the Fourth, Chapter One hundred and twenty-five: And whereas another Act was passed in the Fifth and Sixth Years of the Reign of His said late Majesty, Chapter Fifty-one: And whereas another Act was passed in the Third and Fourth Years of the Reign of Her present Majesty Queen *Victoria*, Chapter Forty: And whereas another Act was passed in the Seventh Year of the Reign of Her present Majesty, Chapter Seventeen: And whereas another Act was passed in the Eighth and Ninth Years of the Reign of Her present Majesty, Chapter Fifty: And whereas another Act was passed in the Eleventh and Twelfth Years of the Reign of Her present Majesty, Chapter Thirty-eight: And whereas it is expedient that the Commissioners for the carrying into execution the above-mentioned Acts should have such further Powers as are herein-after mentioned:' 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, as follows:

2 & 3 W. 4. c. 125.
5 & 6 W. 4. c. 51.
3 & 4 Vict. c. 40.
7 Vict. c. 17.
8 & 9 Vict. c. 50.
11 & 12 Vict. c. 38.

I. It shall be lawful for the Commissioners for the Time being acting in the Execution of the said recited Acts and this Act, or any Three of them, to grant any Extension of the Time limited for the Repayment of any Loan which shall have been made under the Authority of the aforesaid Acts, or any Part of any such Loan, so as such Extension of Time shall be made in every Case on condition that the whole Amount of such Loan shall

Commissioners may grant Extension of Time on certain Conditions.