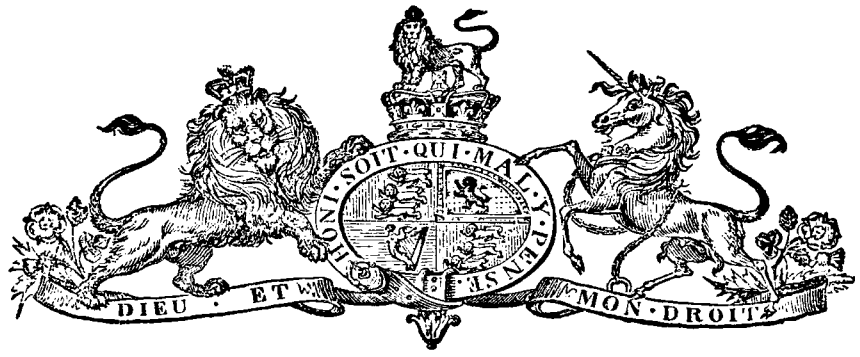


ANNO VICESIMO OCTAVO & VICESIMO NONO

VICTORIÆ REGINÆ.

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CAP. LXVI.

An Act to allow the charging of the Excise Duty on Malt according to the Weight of the Grain used.

[29th *June* 1865.]

BE it 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:

Commencement of Act.

1. This Act shall (except where otherwise expressly enacted) commence and take effect on the First Day of *September* One thousand eight hundred and sixty-five.

Maltster entitled to have the Duty upon Malt made by him charged according to the Weight of the Grain used.

2. Any Maltster who shall desire to have the Duty payable upon Malt made by him charged according to the Weight of the Corn or Grain used in the making of such Malt under the Provisions of this Act shall give Notice in Writing of such his Desire to the Officer of Excise under whose Survey he shall be, and upon his complying with the Provisions of this Act in other respects he shall be entitled to have the Duty charged accordingly in respect of any Corn or Grain which he shall wet or steep at any Time and from Time to Time after the Expiration of Four clear Days from the giving of

such

such Notice: Provided always, that if the Maltster who shall have given such Notice shall not begin to make, or shall discontinue making, Malt to be charged with Duty under the Provisions of this Act, for the Space of One Calendar Month, the Notice given by him shall be of no further Avail, and he shall not be entitled to the Privilege of having the Duty on Malt made by him charged under the Provisions of this Act until after he shall have given a fresh Notice in the Manner herein-before required.

Cover to be affixed to Cistern.

3. Every Maltster who shall have given such Notice as aforesaid shall, before he shall place any Corn or Grain in any Cistern for the Purpose of being made into Malt to be charged with Duty under the Provisions of this Act, provide and affix to such Cistern a proper and secure Cover, with proper Fastenings, to the Satisfaction of the Supervisor of Excise, or any other Officer of Excise of superior Rank to a Supervisor; and such Cover shall, when there shall be any Corn or Grain in such Cistern, be kept locked and secured by the Officers of Excise during such Period of Time as the Commissioners of Inland Revenue shall by their Regulation or Order direct in that Behalf; and no Maltster shall, after such Cover shall have been locked and secured as aforesaid, open, remove, or damage such Cover, or obtain Access to the Corn or Grain in such Cistern.

Notice to be given of the steeping of Grain.

4. The Maltster shall give Forty-eight Hours Notice in Writing to the Officer of Excise under whose Survey he shall be of the Day and Hour when he intends to steep Corn or Grain to be made into Malt under the Provisions of this Act; and in such Notice the Maltster shall specify the Day and the particular Hour when he intends to place the Corn or Grain in the Cistern (which Hour shall not be later than Twelve o'Clock at Noon of the Day preceding the Day on which it is intended to steep such Corn or Grain); and if any Notice shall be given contrary hereto, or if the whole of the Corn or Grain shall not be steeped within Three Hours, or placed in the Cistern within One Hour, after the respective Times mentioned in any Notice in that Behalf, such Notice shall be null and void.

Declaration to be given of the Weight of Grain to be steeped.

5. The Maltster, or his chief Workman or Servant, shall, immediately after the Corn or Grain shall have been placed in the Cistern for the Purpose of being made into Malt under the Provisions of this Act, fill up and sign a Declaration in Writing, stating the true Weight *per* Bushel of the Corn or Grain so intended to be made into Malt as aforesaid; and such Declaration shall be delivered by the said Maltster, or his chief Workman or Servant,

Servant, to the Officer of Excise on his First Visit after the Corn or Grain shall have been placed in the Cistern as aforesaid; and no other or different Corn or Grain shall be substituted for the Corn or Grain, or any Part thereof, which shall have been placed in any Cistern for the Purpose of being made into Malt under the Provisions of this Act after the same shall have been taken Account of by any Officer of Excise.

Mode of ascertaining Weight of Grain.

6. After any Corn or Grain shall have been placed in the Cistern the Weight thereof shall be ascertained by any Officer of Excise, who shall take a Sample or Samples of such Corn or Grain before any Water shall be added thereto; and the Weight of a Bushel of the Corn or Grain so taken as a Sample or Samples as aforesaid, after the same shall have been screened and cleaned (if the Officer shall think fit to require such screening and cleaning), shall be deemed to be the Weight *per* Bushel of the whole of the Corn or Grain in the Cistern: Provided that if in the Weight of the Sample Bushel there shall be a Fraction of a Pound amounting to One Half or upwards, such Fraction shall be reckoned as an entire Pound, but no Account shall be taken of any Fraction less than Half a Pound.

Mode of calculating Duty on Malt when charged according to Weight.

7. For the Purpose of calculating and charging the Duty upon Malt made under the Provisions of this Act, a measured Bushel of dry Corn or Grain of the Weight of Fifty-three Pounds Avoirdupois shall, for the Purposes of this Act, be deemed to be the standard Weight on which the Amount of Duty payable upon a Bushel of Malt shall be chargeable; and in order to ascertain the Number of Bushels of Malt to be charged on any steeping of Corn or Grain to be made into Malt, the Quantity shall first be calculated by Gauge according to the existing Laws and Regulations in that Behalf, and such Quantity shall then be multiplied by the Number of Pounds which the Sample Bushel taken from such Corn or Grain in the Manner directed by this Act shall be found to weigh, and the Product be divided by Fifty-three, and the Quotient of such Division shall be the Quantity upon which the Duty shall be charged: Provided that if no Sample Bushel of the Corn or Grain shall have been taken as herein-before directed, then the Quantity of Malt, when calculated by Gauge as aforesaid, shall be multiplied by the Weight of a Bushel of the Corn or Grain as declared by the Maltster, his Workman or Servant, and the Product be divided as aforesaid.

8. The

Maltster to provide Scales and Weights and Bushel Measure.

8. The Maltster shall provide and keep proper and correct Scales and Weights, and a correct Bushel Measure, to the Satisfaction of the Supervisor of Excise of the District in which the Malthouse is situated, for the Purpose of weighing and measuring Corn and Grain to be made into Malt under the Provisions of this Act; and such Scales and Weights and Measure shall at all Times be kept in the Malthouse, and such Maltster and his Servants shall allow any Officer of Excise to use the same, and shall also, upon Request, render to any such Officer who shall be desirous of weighing or measuring such Corn or Grain, or any Part thereof, such Assistance as the said Officer shall require.

Officer may weigh any Grain in the Malthouse of a Maltster making Malt under the Provisions of this Act.

9. It shall be lawful for any Supervisor of Excise, or any other Officer of Excise of superior Rank to a Supervisor, to measure and weigh any Corn or Grain in the Malthouse of any Maltster who shall make Malt under the Provisions of this Act, and for that Purpose to use the Weights and Scales and Bushel Measure belonging to such Maltster; and the Maltster and his Workmen or Servants shall, when requested by any such Supervisor or other Officer as aforesaid, render to them respectively such Assistance as they may require in measuring and weighing such Corn or Grain.

Penalty where the Weight of Grain shall exceed declared Weight.

10. If after any Corn or Grain shall have been placed in the Cistern for the Purpose of being made into Malt under the Provisions of this Act, and before the wetting thereof the Weight of a Bushel of such Corn or Grain (screened and cleaned as aforesaid, if the Officer shall require it) shall be found by any Officer of Excise to be in excess of the Weight declared by the Maltster or his chief Workman or Servant by such Declaration as aforesaid in a greater Proportion than Two Pounds Avoirdupois *per* Bushel, the Maltster shall forfeit the Sum of One hundred Pounds.

Grain making into Malt may be sprinkled at the Expiration of Ninety Hours after being emptied from Cistern.

11. That it shall be lawful for any Maltster to water or sprinkle any Corn or Grain making into Malt at the Expiration of Ninety Hours after the same shall have been taken out of the Cistern, provided such Corn or Grain shall have been kept covered with Water in the Cistern for the full Space of Fifty Hours from the Time of such Corn or Grain being first wetted or steeped, and the Maltster shall have given to the Officer of Excise Twenty-four Hours previous Notice in Writing of his Intention to water or sprinkle such Corn or Grain as aforesaid, anything in any former Act contained to the contrary notwithstanding.

12. If

Penalty for Offences against this Act.

12. If any Act, Matter, or Thing by this Act required or directed to be done or performed by any Maltster or his Workman or Servant shall be omitted or neglected or refused to be done or performed by them respectively, or if any Act, Matter, or Thing prohibited by this Act shall be done or permitted by any Maltster or his Workman or Servant, the Maltster shall in every such Case forfeit the Sum of One hundred Pounds over and above any other Penalty or Penalties to which he may be subject under any other Act now in force.

Condition No. 3. in Sect. 28. of 23 & 24 Vict. c. 113. repealed, and other Provisions made.

13. The Condition numbered "Three" in the Twenty-eighth Section of the Act passed in the Twenty-third and Twenty-fourth Years of Her Majesty's Reign, Chapter One hundred and thirteen, is hereby repealed; and no Malt shall be exported on Drawback which, after having been screened and cleaned as directed in the said Section, shall be of less Weight than Thirty-six Pounds or of greater Weight than Forty-four Pounds Avoirdupois *per* Bushel; and the Amount of Drawback allowed by Law upon the Exportation of Malt shall be calculated in the following Manner; (that is to say,) when the Malt is of the Weight of Thirty-six Pounds and under Forty Pounds Avoirdupois *per* Bushel, the Amount of Drawback allowable by Law upon a Bushel of Malt shall be allowed and paid in respect of every Forty Pounds Avoirdupois of the Malt exported; and when the Malt shall weigh Forty Pounds Avoirdupois or upwards *per* Bushel, the Drawback shall be allowed and paid according to the Quantity ascertained by Measure as heretofore; subject, however, in either Case, to the Deduction of Seven and a Half *per Centum* upon the Quantity ascertained, as directed by the Thirtieth Section of the above-mentioned Act.

12 G. 1. c. 4. ss. 48 to 59, and 3 G. 4. c. 18. ss. 12 to 16, and 18 & 19, relating to the Exportation of Malt on Drawback, repealed.

14. The several Portions of Acts herein-after mentioned relating to the making of Malt for Exportation, and the Exportation of Malt, shall be and the same are hereby repealed, save and except as to any Malt made for Exportation before the Commencement of this Act; (that is to say,) Sections Forty-eight to Fifty-nine, both inclusive, of the Act passed in the Twelfth Year of the Reign of King *George* the First, Chapter Four, and Sections Twelve to Sixteen, both inclusive, and Sections Eighteen and Nineteen, of an Act passed in the Third Year of the Reign of King *George* the Fourth, Chapter Eighteen.

Not to repeal Provisions of other Malt Acts.

15. Nothing in this Act shall be deemed to repeal, alter, or affect any of the Provisions contained in any Act now in force relating to the Manufacture of Malt, or the Duties imposed thereon, save and except so far as such Provisions shall be specially repealed or altered by or be repugnant to the Provisions of this Act.

16. This

Continuance of Act.

16. This Act shall continue and be in force for Four Years from the passing thereof, and until the End of the then next Session of Parliament, and shall then expire except as to any Act done or Offence committed, or any Penalty or Forfeiture previously incurred.

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