# CAP. XXIX.

## An Act to reduce the Allowance on Spirits made from Malt only in *Scotland* and *Ireland*. [9th *April* 1832.]

'WHEREAS by an Act passed in the Sixth Year of the Reign of His late Majesty King *George* the Fourth, intituled *An Act 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*, there was granted, 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 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 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 as an Allowance on the Malt used in the Distillation of such Spirits made from Malt only, which said Allowance of Five Pounds Sixteen Shillings and Eight-pence on every One hundred Gallons is in the Proportion of One Shilling and Two-pence *per* Gallon: And whereas it is expedient to repeal the said Allowance, and to grant a lesser Amount in lieu thereof, and to make further Provisions for preventing Frauds in claiming such Allowance;' be it therefore 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 Twenty-first Day of *April* in the Year One thousand eight hundred and thirty-two the said Allowance granted by the said recited Act shall be repealed, cease, and determine, and be no longer paid or payable, save and except as to any Amount thereof which may have become due and payable to any Distiller on or before the said Twenty-first Day of *April*.

6 G. 4. c. 58.

Allowance granted by 6 G. 4. c. 58. repealed.

II. And be it further enacted, That from and after the Twenty-first Day of *April* One thousand eight hundred and thirty-two there shall be allowed and paid for and upon every Gallon of Spirits, 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 malted Corn only, not being mixed with any unmalted Corn or Grain whatever, after the Rate of Two Gallons of such Spirits for every Bushel of Barley Malt, or One Bushel and One Fourth of a Bushel and One Third Part of a Gallon of Malt made from Bear or Bigg only, 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, an Allowance of Eight-pence.

Allowance of 8*d.* per Gallon on Spirits made from Malt in Scotland and Ireland.

Allowance to be claimed and paid under former Acts and Regulations.

III. And be it further enacted, That the said Allowance hereby granted shall be claimed, allowed, and paid in such and the like Manner, and under the same Laws, Enactments, and Provisions, Conditions, Restrictions, Rules, and Regulations, by which the former Allowance hereby repealed was claimed, allowed, and paid; and all and every such Laws, Enactments, and Provisions relating to the said Allowance, in force at the passing of this Act, and all and every Pain, Penalty, Fine, and Forfeiture imposed for the Breach of any Act or Acts in force relating to the said Allowance hereby repealed, and the several Clauses, Powers, and Directions therein contained, shall and are hereby directed and declared to extend to, and shall be respectively applied and put in execution for and in respect of, the said Allowance hereby granted, and the claiming, allowing, and paying the same, in as full and ample a Manner, to all Intents and Purposes, as if particularly repeated and re-enacted in this Act.

So much of 4 G. 4. c. 94. as relates to Notices to be given by Distillers on commencing to use unmalted Grain only, or Malt only, repealed.

IV. And be it further enacted, That so much of an Act passed in the Fourth Year of the Reign of His late Majesty King *George* the Fourth, 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 the warehousing of such Spirits without Payment of Duty*, as provides and enacts, that if any Distiller who shall have given any such Notice of using malted Corn only as aforesaid shall intend to commence or recommence to use unmalted Corn or Grain, or Malt mixed with unmalted Grain, at any Time when there shall not be any Wort or Wash in the Distillery of such Distiller, such Time being at least One Calendar Month distant from the Time such Distiller began to use Malt only under any such Notice, it shall be lawful for such Distiller, on giving Six Days previous Notice to the proper Officer, so to commence or recommence to use unmalted Grain; and such Distiller shall not thereafter be liable to any such Penalty aforesaid, or be entitled to any such Allowance; provided also, that if any Distiller using unmalted Corn and Grain shall be desirous of commencing or recommencing to use malted Corn only as aforesaid, at any Time when there shall not be any Wort or Wash in the Distillery of such Distiller, such Time being at least One Calendar Month from the Time such Distiller shall have commenced or recommenced using unmalted Grain as aforesaid, it shall be lawful for such Distiller, on giving Six Days Notice as aforesaid, so to commence or recommence to use malted Corn only, shall be and the same is hereby repealed.

Distiller intending to use Malt and claim the Allowance to give Notice of his Intention at the Time of taking out his Licence; and if he shall afterwards distil from raw Grain, not to be allowed to give another

V. And be it further enacted, That every Distiller who shall be licensed at the Time of this Act commencing and taking effect, and who shall intend to use Malt only, and to claim the Allowance herein granted, shall within One Month after the Commencement of this Act, and before he shall commence to brew any Wort or Wash, give Notice in Writing to the proper Officer of Excise in charge of his Distillery, in which Notice shall be stated that such Distiller intends to use Malt only, not being mixed with any unmalted Corn or Grain whatever, during the Continuance of his Licence; and every Distiller who shall be licensed after the Commencement of this Act, or who shall renew his Licence on the Expiration of any former

Licence, and who shall intend to use Malt only, and to claim the said Allowance, shall at the Time of taking out or renewing his Licence give a like Notice to the Officer in charge of his Distillery; and no Allowance shall be granted or payable to any Distiller who shall not have given such Notice at the Times herein-before mentioned; and if any Distiller having given any such Notice shall withdraw the same, and commence to use raw Grain, which he may be allowed to do at any Time after the Expiration of One Month from the Date of such Notice, it shall not be lawful for such Distiller in such Distillery, or for any other Person licensed for the same Premises, to give any other Notice of his Intention to use Malt only, or to receive any Allowance in respect of Spirits distilled from Malt during the Remainder of the Year for which the Licence of such Distiller has been granted.

Notice or claim the Allowance during the Remainder of his Licence.

VI. And be it further enacted, That every Distiller and Maltster who 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, shall paint or cause to be painted, or shall place and fix, in Letters publicly visible and legible, and at least One Inch long, in and upon the principal or outward Gate or Entrance of his or her entered Malting Premises, his or her Name, together with the Words "Entered to make Malt to be used in distilling Malt Spirits only;" and in default of not painting or placing and fixing such Letters as aforesaid, or not preserving and keeping the same so painted, placed, and fixed, or not repainting or renewing the same as often as Necessity shall require, during the Continuance of his or her Entry as such Maltster or Maker of Malt, every such Distiller and Maker of Malt shall forfeit for every such Offence the Sum of Twenty Pounds.

Distiller and Maltster, entered as a Maltster for making Malt to be used in distilling Spirits from Malt only, to paint the same over his Premises.

VII. And be it further enacted, That every Person who shall knowingly buy or receive any Malt from any such Distiller, and every Person, other than a Distiller distilling Spirits from Malt only, who shall knowingly buy any Malt from any Maltster or Maker of Malt entered to make Malt to be used for distilling Spirits from Malt only, or who shall take or receive or cause to be taken or received any Malt from any Premises on the principal or outer Gate whereof the Words "Entered to make Malt to be used in distilling Malt Spirits only" shall be painted, fixed, or placed, shall forfeit One hundred Pounds.

Persons buying Malt from Distillers, or Maltsters making Malt to be used in distilling Spirits from Malt only, to forfeit 100*l.*

VIII. And be it further enacted, That every Maltster or Maker of Malt, not being a Distiller, who shall make Malt to be used in distilling Spirits from Malt only, shall be subject and liable to all the same Provisions, Rules, Regulations, Penalties, Fines, and Forfeitures as are by Law provided in respect of a Distiller making Malt to be used in distilling Spirits from Malt only, as far as the same apply to such Distillers as Maltsters and Makers of Malt.

Maltsters, not being Distillers, to be subject to the same Penalties as Distillers entered as Maltsters.

IX. 'And whereas Doubts have arisen whether a Distiller, having 'given Notice of his Intention to use Malt only, not being mixed 'with any unmalted Corn or Grain, is subject to a Penalty for 'having unmalted Grain in his Distillery Premises;' be it therefore declared and enacted, That it shall not be lawful for any Distiller who shall have given Notice of his Intention to use Malt only, not being mixed with any unmalted Corn or Grain whatever, to have, in any Part of his or her Distillery, or in any Building or Place at his

No Distiller making Spirits from Malt only to have raw Grain on his Distillery Premises.

his or her Distillery, entered for depositing or for securing Malt, or in any Mill connected with such Distillery or entered Premises, or used by such Distiller for grinding Malt for the Use of his or her Distillery, or in any Room or Place, entered or not entered, having any open or internal Communication with any such Mill, any raw or unmalted Corn or Grain, of any Kind whatsoever, either whole or unground, or ground or bruised, or mixed or unmixed with any Malt; and that all raw and unmalted Corn or Grain of any Kind whatsoever which shall be found in any such Distillery or Premises, or Mill, or Room or Place, and all malted Corn or Grain with which such raw unmalted Corn or Grain may have been or shall be mixed, shall be forfeited, and may be seized by any Officer or Officers of Excise, together with all Sacks, Casks, Vessels, or Packages in which such raw unmalted Corn or Grain shall or may be contained, or in which such raw and unmalted Corn or Grain, and the malted Corn or Grain with which the same shall or may have been mixed, shall or may be found; and every Distiller shall for every such Offence forfeit the Sum of Two hundred Pounds.

No Distiller making Spirits from Malt only and claiming the Allowance shall make Malt on his Premises without the Consent of the Commissioners of Excise.

X. And be it further enacted, That no Distiller making Spirits from Malt only, and claiming the Allowance herein granted, shall, in his Distillery, or in any Premises belonging or adjoining thereto, or within Three hundred Yards of such Distillery or any Part thereof, in a direct Line therefrom, make or begin to make (except for distilling Spirits from Malt only) any Malt, without the Consent and Approbation of the Commissioners of Excise, and complying with such Regulations as they may in that Behalf order and provide; and if any such Distiller shall in his Distillery, or in any Premises belonging or adjoining thereto, or within Three hundred Yards of such Distillery or any Part thereof, in a direct Line therefrom, make or begin to make (except for distilling Spirits from Malt only) any Malt, without the Consent and Approbation of the Commissioners of Excise, and complying with such Regulations as they shall in that Behalf order or provide, every such Distiller shall for every such Offence forfeit the Sum of One hundred Pounds.

No Malt to be used in distilling Spirits from Malt only which shall not have been deposited at the Distillery Twenty-four Hours at least.

XI. And be it further enacted, That all Malt which shall be removed to the Distillery of any Distiller making Spirits from Malt only shall be forthwith deposited in the approved Building, Room, or Place for depositing and securing Malt, under the Locks of the Officer of Excise; and no Malt shall be used for distilling or making Spirits from Malt only until the same has been deposited in such approved Building, Room, or Place, under the Locks of the Officer of Excise, for Twenty-four Hours at least; and every Distiller making Spirits from Malt only, who shall mash any Malt or distil any Spirits from any Malt which shall not have been deposited Twenty-four Hours at least under the Lock of the Officer of Excise, in the approved Building, Room, or Place for securing Malt at the Distillery of such Distiller, shall forfeit One hundred Pounds.

Malt, in being removed to or from the Mill, not to be conveyed through

XII. And be it further enacted, That no Malt to be used in distilling Spirits from Malt only shall, in removing the same to the Mill to be ground or bruised, or from the Mill after having been ground or bruised, be conveyed through any Room or Store entered for

keeping or storing or which shall contain unmalted Corn or Grain; and all such Malt which shall be conveyed through any such Store or Room shall be forfeited, and may be seized by any Officer of Excise, and the Distiller shall forfeit One hundred Pounds. any Room containing raw Grain.

XIII. And be it further enacted, That it shall be lawful for the Commissioners of Excise at any Time to revoke the Approval of any Building, Room, or Place provided by any Distiller or Maltster for depositing and securing Malt which may have been approved of by the Collector and Supervisor of Excise, and to require the Distiller or Maltster to provide another proper and secure Building, Room, or Place for the like Purpose, or to make any Alteration in any such Building, Room, or Place, or to provide any additional Locks, Fastenings, or other Securities to the Satisfaction of the said Commissioners; and in case of Non-compliance with any Order of the Commissioners of Excise to such Effect, no Allowance shall be granted or payable on any Spirits distilled by the Distiller, or from Malt made by the Maltster, who shall refuse to comply with any such Order. Commissioners may revoke Collector's Approval of Building for depositing Malt, &c.

XIV. And be it further enacted, That so much of the Provision contained in an Act passed in the Eleventh Year of the Reign of His late Majesty King *George* the Fourth, intituled *An Act to alter and amend an Act of the Seventh and Eighth Years of His present Majesty, for consolidating and amending the Laws of Excise on Malt made in the United Kingdom, and for amending the Laws relating to Brewers in* Ireland, *and the Malt Allowance on Spirits in* Scotland *and* Ireland, as excepts a Maltster or Maker of Malt in *Scotland* or *Ireland* making Malt to be consumed in distilling Low Wines and Spirits from Malt only from using any Kiln entered for making and drying Malt to dry and drying thereon any Corn or Grain not making into Malt, shall be and the same is hereby repealed; and it shall be lawful for any such Maltster or Maker of Malt in *Scotland* or *Ireland* to use any such entered Kiln for drying and to dry thereon any Corn or Grain not making into Malt, under the same Regulations and in the same Manner as any other Maltster or Maker of Malt is by the said Provisions authorized to do. Exception in 11 G. 4. c. 17. s. 2. as to Maltsters in Scotland and Ireland making Malt for distilling Spirits from Malt only, repealed.

XV. And be it further enacted, That this Act shall commence and take effect on the Twenty-second Day of *April* One thousand eight hundred and thirty-two. Commencement of Act.

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

## CAP. XXX.

### An Act to apply the Sum of Three Millions, out of the Consolidated Fund, to the Service of the Year One thousand eight hundred and thirty-two.

[9th *April* 1832.]

'Most Gracious Sovereign,

'WE, Your Majesty's most dutiful and loyal Subjects, the 'Commons of the United Kingdom of *Great Britain* and 'Ireland, in Parliament assembled, towards making good the neces-

'sary