ANNO PRIMO

VICTORIÆ REGINÆ.

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C A P. XLIX.

An Act to amend certain Laws of Excise relating to the Duties on Malt made in the United Kingdom. [12th *July* 1837.]

WHEREAS an Act was passed in 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:* And whereas an Act was passed in the Eleventh Year of the Reign of His said Majesty for altering and amending the said Act: And whereas it is expedient to alter and amend the said recited Acts: 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 so much of the said recited Act passed in the Eleventh Year of the Reign of His said Majesty as enacts, "that there shall be delivered by the proper Officer of Excise to every Maltster or Maker of Malt a Book prepared for such Purposes as herein-after mentioned, to be kept by such Maltster or Maker of Malt in some public and open Part of his or her entered Premises, for the Inspection of the Officers of Excise; and every Maltster and Maker of Malt shall, on the same Day on which he shall steep any Corn or Grain to be made into Malt, and within Three Hours after any Corn or Grain shall have been covered with

7 & 8 G. 4. c. 52.

11 G. 4. c. 17.

So much of 11 G. 4. c. 17. as requires the keeping of Barley Books by Maltsters repealed.

 Water

Water for the Purpose of wetting or steeping the same to be made into Malt, enter in such Book and in the proper Columns to be prepared for such Purposes respectively a true and particular Account of the Quantity in Bushels of the Corn or Grain so wetted or steeped, and shall enter against and immediately opposite to every such Entry the particular Day and Hour of the Day on and at which such Corn or Grain was so wetted or steeped and covered with Water, and shall on the next Survey of the Officer of Excise produce to such Officer the said Book, with the said Entries therein, for his Information; and if any Maltster or Maker of Malt shall not keep such Book, or shall neglect or refuse to make any such Entry as aforesaid, or to produce such Book with such Entries therein to the Officer of Excise on his next Survey, or shall convey away or conceal the same, or shall destroy or tear out any Leaf thereof, or cancel, obliterate, destroy, or alter any Entry therein, or make any false Entry therein, or shall refuse to permit any Officer of Excise at any Time to inspect such Book, or to make any Minute therein, or to take any Extract therefrom, as to such Officer shall seem meet, or to remove or take away such Book, leaving a new Book for the like Purpose in lieu thereof, or if any Maltster or Maker of Malt shall have wetted or steeped any greater or less Quantity of Corn or Grain than shall be stated in the Entry thereof in the said Book, every Maltster or Maker of Malt so offending shall for every such Offence forfeit and lose the Sum of Fifty Pounds; provided that no Maltster or Maker of Malt shall be subject to the said Penalty for or by reason of his having steeped or wetted any greater or less Quantity of Corn or Grain than shall be stated in the Entry thereof, if the Quantity wetted shall not be greater or less than the Quantity entered in the Proportion of One Bushel in Twenty," shall be and the same is hereby repealed.

Respecting Notices required to be given by Maltsters.

II. And be it enacted, That in all Cases in the said recited Acts respectively in which any Maltster or Maker of Malt shall be required to give any Notice to an Officer of Excise, the Time for giving such Notice shall be the same as is required to be given where the Malthouse is situate in a City or Market Town, or in the Suburbs thereof, notwithstanding the Malthouse of the Maltster or Maker of Malt giving such Notice may not be so situated.

So much of 7 & 8 G. 4. c. 52. as empowers Officers to turn over and lay level again Corn or Grain which they may suspect to have been forced together in the Cistern or Couch Frame, &c. repealed.

III. And be it enacted, That so much of the said recited Act of the Seventh and Eighth Years of the Reign of His said Majesty as enacts, "that if any Officer of Excise shall have Reason to believe or shall suspect that the Corn or Grain making into Malt in any Cistern or Couch Frame has been trodden or forced together, it shall be lawful for such Officer and any Person or Persons in aid and assistance of such Officer, in the Presence of the Maltster or Maker of Malt or of his or her Servant, if such Maltster or Servant shall think fit to be present, to turn over all such Corn or Grain, either by throwing all such Corn or Grain from and out of the Cistern or Couch Frame, and returning the same into the Cistern or Couch Frame from which it shall have been thrown, and laying the same level again therein, or by turning over all such Corn or Grain in such Cistern or Couch Frame and laying the same level again therein, or by throwing out any Part of such Corn or Grain from such Cistern or Couch Frame,

and turning over so much thereof as shall be left remaining therein, and returning so much of such Corn or Grain as shall have been thrown out into the Cistern or Couch Frame from which the same shall have been thrown, and laying the whole of such Corn or Grain level again in such Cistern or Couch Frame, as to such Officer shall seem fit; and every Maltster or Maker of Malt, together with his or her Servants, shall give such Aid and Assistance to such Officer and to such Person or Persons as aforesaid in such Behalf as aforesaid as such Officer or other Person may request; and if any Increase shall be found in the Gauge or Quantity of such Corn or Grain, after being turned over and laid level again in the Cistern or Couch Frame in any such Manner as aforesaid, over and above the former Gauge, in any greater Proportion than that of One Bushel in every Twenty Bushels of such Corn or Grain, the Increase so found as aforesaid shall be deemed conclusive Evidence that such Corn or Grain had been trodden or forced together; and if any Maltster or Maker of Malt shall refuse to aid and assist any Officer of Excise, or any Person or Persons acting in aid and assistance of such Officer as aforesaid, every such Maltster or Maker of Malt so offending shall for every such Offence forfeit and lose the Sum of One hundred Pounds; provided always nevertheless, that it shall be lawful to prove by any other or indifferent Evidence than that above mentioned that such Corn or Grain had been trodden or forced together," shall be and the same is hereby repealed.

So much of 11 G. 4. c. 17. as specifies what Increase shall be Evidence of treading or forcing together, repealed.

IV. And be it enacted, That so much of the said recited Act of the Eleventh Year of the Reign of His said Majesty as recites the said Provision herein-before last repealed, and enacts, "that when any Officer of Excise shall in manner authorized by the said recited Act turn over all such Corn or Grain, either by throwing all such Corn or Grain from and out of the Cistern or Couch Frame, and returning the same into the Cistern or Couch Frame from which it shall have been thrown, and laying the same level again therein, or by turning over all such Corn or Grain in such Cistern or Couch Frame and laying the same level again therein, or by throwing out any Part of such Corn or Grain from such Cistern or Couch Frame, and turning over so much thereof as shall be left remaining therein, and returning so much of such Corn or Grain as shall have been thrown out into the Cistern or Couch Frame from which the same shall have been thrown, and laying the whole of such Corn or Grain level again in such Cistern or Couch Frame, as to such Officer shall seem fit; and if any Increase shall be found in the Gauge or Quantity of such Corn or Grain, after being turned over and laid level again in the Cistern or Couch Frame in any such Manner as aforesaid, over and above the former Gauge, in any greater Proportion than that of One Bushel in every Twenty Bushels of such Corn or Grain, the Increase so found is in and by the said recited Act to be deemed conclusive Evidence that such Corn or Grain had been trodden or forced together: And whereas it may happen that when Corn or Grain has been emptied from the Cistern into the Couch Frame more than Twelve Hours the Increase thereof from the Swell may amount to One Bushel in Twenty without Fraud, and it is expedient to alter such Proportion so far as respects such Corn or Grain in the Couch Frame;

Frame; be it therefore enacted, that when any Officer of Excise shall, in manner authorized by the said recited Act, turn over and level again in any Couch Frame any Corn or Grain after the Expiration of Twelve Hours from the Time when such Corn or Grain shall have been emptied from the Cistern or Cisterns into such Couch Frame, and any Increase shall be found in the Gauge or Quantity of such Corn or Grain, after being turned over and laid level again in the Couch Frame in any such Manner as aforesaid, over and above the former Gauge, no such Increase shall be deemed conclusive Evidence that such Corn or Grain had been trodden or forced together unless such Increase shall be in any greater Proportion than Six Bushels and One Quarter of a Bushel in every One hundred Bushels of such Corn or Grain," shall be and the same is hereby repealed.

Officer of Excise, suspecting any Cistern or Couch to be trodden or forced together, may have the same turned out and returned.

V. And be it enacted, That when any Officer of Excise shall suspect that the Corn or Grain making into Malt in any Cistern or Couch Frame has been trodden or forced together, or that the Corn or Grain so making into Malt therein is so hard, close, and compact as it could not have been unless the same had been by some Means or other trodden or forced together in such Cistern or Couch Frame, it shall be lawful for such Officer to direct the Maltster or Maker of Malt, or his Workmen and Servants, to throw all such Corn or Grain from and out of the Cistern or Couch Frame, and for such Officer, and any Person or Persons in his Aid or Assistance, which Aid and Assistance the Maltster or his Workmen and Servants shall also give if required, to return all such Corn or Grain into the Cistern or Couch from which the same shall have been thrown, and to lay the whole of such Corn or Grain level again in such Cistern or Couch; and if any Increase shall be found in the Gauge or Quantity of such Corn or Grain, after being returned into and laid level again in the Cistern or Couch Frame, over and above the former Gauge taken before the same was thrown out, in any greater Proportions than those of Five Bushels in every One hundred Bushels previously to such Corn or Grain having been emptied Eight Hours from the Cistern, or Six Bushels in every One hundred Bushels if such Corn or Grain shall have been emptied from the Cistern Eight Hours and not emptied Sixteen Hours, or Seven Bushels in every One hundred Bushels if such Corn or Grain shall have been emptied from the Cistern Sixteen Hours or upwards, the Increase so respectively found as aforesaid shall be deemed conclusive Evidence of such Corn or Grain having been trodden or forced together, and the Court or Justices before whom such Evidence shall be given shall thereupon convict the Maltster or Maker of Malt in the Penalty imposed by the said recited Act of the Seventh and Eighth Years of His said Majesty's Reign; and every Maltster or Maker of Malt who, or whose Servants or Workmen shall, when directed by any Officer of Excise, refuse to throw out any Corn or Grain making into Malt from any Cistern or Couch, or to aid or assist, if required so to do, in returning the same into the Cistern or Couch from which the same shall have been thrown, shall forfeit One hundred Pounds: Provided always, that it shall be lawful to prove by any other or different Evidence that such Corn or Grain had been trodden or forced together.

What Increase to be deemed conclusive Evidence of treading or forcing together.

VI. And

So much of 11 G. 4. c. 17. as allows Maltsters to sprinkle Grain which has been wetted Fifty Hours, repealed.

VI. And be it enacted, That so much of the said recited Act of the Eleventh Year of the Reign of His said Majesty as, after reciting that every Maltster and Maker of Malt is by the said recited Act of the Seventh and Eighth Years of the Reign of His said Majesty restricted from wetting, watering, or sprinkling any Corn or Grain making into Malt before the Expiration of Twelve Days or Two hundred and eighty-eight Hours after the same shall have been emptied or taken from or out of the Cistern, and that it is expedient to allow, under certain Regulations, Maltsters and Makers of Malt to water and sprinkle Corn or Grain making into Malt before the Expiration of Twelve Days or Two hundred and eighty-eight Hours, enacts "that it shall and may be lawful for any Maltster or Maker of Malt who shall have kept and continued any Corn or Grain making into Malt 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 who shall not at the same Time have in the same Malthouse any other Corn or Grain on the Floor which shall have been kept and covered with Water for any less Space than Fifty Hours from the Time of the same being first wet or steeped, to wet, water, or sprinkle any such Corn or Grain at any Time after the Expiration of Eight Days or One hundred and ninety-two Hours after the same shall have been emptied or taken out of the Cistern; provided always, that every Maltster or Maker of Malt who shall wet, water, or sprinkle any Corn or Grain making into Malt contrary to the Regulations aforesaid shall be subject and liable to the Penalty in and by the said recited Act imposed for wetting, watering, or sprinkling Corn or Grain before the Expiration of Twelve Days or Two hundred and eighty-eight Hours," shall be and the same is hereby repealed.

Maltsters may sprinkle Grain wetted Fifty Hours under certain Regulations.

VII. And be it enacted, That it shall be lawful for any Maltster or Maker of Malt who shall have kept and continued any Corn or Grain making into Malt 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 who shall not at the same Time have in the same Malthouse any other Corn or Grain in the Couch or on the Floor which shall have been kept covered with Water in the Cistern for any less Space than Fifty Hours from the Time of the same having been first wetted or steeped, to wet, water, or sprinkle any such Corn or Grain at the Expiration of Six Days or One hundred and forty-four Hours after the same shall have been emptied or taken out of the Cistern, on giving Notice to the Officer of Excise of his Intention to wet, water, or sprinkle such Corn or Grain Twenty-four Hours before wetting, watering, or sprinkling the same: Provided always, that every Maltster or Maker of Malt who shall wet, water, or sprinkle any Corn or Grain making into Malt before the Expiration of Twelve Days or Two hundred and eighty-eight Hours, except under the Regulations and on giving such Notice as aforesaid, shall be subject and liable to the Penalty imposed by the said recited Act of the Seventh and Eighth Years of the Reign of His said Majesty for such Offence.

So much of 11 G. 4. c. 17. as relates to Allowances to be made on gauging Corn or Grain making into Malt for the Charge of Duty, repealed.

VIII. And be it enacted, That so much of the said recited Act of the Eleventh Year of the Reign of His said Majesty as enacst, "that whenever the Duty upon Malt shall be charged by Gauge of the Corn or Grain taken whilst the same is in a State of Operation or in Process of making into Malt, such Allowances shall be made upon such Gauges as are therein-after mentioned; that is to say, upon every Gauge thereof taken by the Officer of Excise in the Cistern wherein the Corn or Grain is wetting or steeping to be made into Malt, during the Time which such Corn or Grain shall be kept and continued in such Cistern, or in the Couch Frame into which such Corn or Grain shall be emptied, or on the Floor, during the Period for which such Corn or Grain is by this Act before required to be kept and continued in such Couch Frame, and directed to be deemed in Couch, and gauged and taken account of as in such Couch, and Allowance shall be made by such Officer of Seventeen Bushels and One Half Bushel in every One hundred Bushels of the whole Quantity of the Corn or Grain so found by such Gauge; and upon every Gauge taken by the Officer of Excise of such Corn or Grain on the Floor after the Expiration of Twenty-six Hours, if such Corn or Grain shall have been previously gauged and taken account of in the Couch Frame, and if such Corn or Grain shall not have been so previously gauged then after the Expiration of Thirty Hours and before the Expiration of Seventy-two Hours from the Time when such Corn or Grain was emptied or taken from or out of the Cistern, an Allowance shall be made of One Third of the whole Quantity of the Corn or Grain so found by such Gauge as last aforesaid; and upon every Gauge afterwards taken by the Officer of Excise of such Corn or Grain before the same shall be dried an Allowance shall be made by such Officer of One Half of the whole Quantity of such Corn or Grain so found by such Gauge as last aforesaid; and the Duty of Excise on Malt when charged upon the Corn or Grain in a State of Operation or in Process of making into Malt as aforesaid shall be charged on the best of the several Gauges so taken as aforesaid after such Allowances shall have been so made thereon respectively as aforesaid," shall be and the same is hereby repealed.

Allowances to be made on gauging Corn or Grain making into Malt for the Charge of Duty.

IX. And be it enacted, That in lieu of the Allowances hereby repealed there shall be made upon the Gauges of Corn or Grain taken whilst the same is in Operation or in Process of making into Malt the Allowances following; that is to say, upon every Gauge thereof taken by the Officer of Excise in the Cistern wherein the Corn or Grain is wetting or steeping to be made into Malt, during the Time that such Corn or Grain shall be kept and continued in such Cistern, or in the Couch Frame into which such Corn or Grain shall be emptied, or on the Floor, during the Period for which such Corn or Grain is by the said recited Act of the Eleventh Year of the Reign of His said Majesty required to be kept and continued in such Couch Frame, or directed to be deemed in Couch, and gauged and taken account of as in Couch, an Allowance shall be made by such Officer of Eighteen Bushels and One Half Bushel in every One hundred Bushels of the whole Quantity of the Corn or Grain so found by such Gauge; and upon every Gauge taken by the Officer of Excise

of such Corn or Grain on the Floor or on the Kiln after the Expiration of Twenty-six Hours if such Corn or Grain shall have been previously gauged and taken an Account of in the Couch Frame, or if such Corn or Grain shall not have been so previously gauged then after the Expiration of Thirty Hours, an Allowance shall be made by such Officer of One Half of the whole Quantity of such Corn or Grain found by such Gauge before the said Corn or Grain shall be wholly dried off and removed from the Kiln; and the Duty of Excise on Malt, when charged by Gauge upon the Corn or Grain in a State of Operation or in Process of making into Malt, shall be charged on the best of the several Gauges so taken as aforesaid after such Allowances shall have been so made thereon respectively as aforesaid.

Maltster may have 6 Floors, including *the* Couch *and* Kiln, *in operation at the* same Time.

X. And whereas by the said recited Act of the Seventh and Eighth Years of the Reign of His said Majesty no Maltster or Maker of Malt is allowed at one and the same Time to have more than Five Floors or Quantities of Corn or Grain making into Malt in the Couch Frame or on the Floor or Kiln, or all or any of them, wetted or steeped in and arising from, or pretended to have been wetted or steeped in and to have arisen from, or denoted by its Place of Deposit in the Malthouse to have been wetted or steeped in and to have arisen from, one and the same Cistern, or one or more Cisterns emptied into one and the same Couch Frame, under a Penalty of Two hundred Pounds; be it further provided and enacted, That no Maltster or Maker of Malt shall incur or be subject to the said Penalty for or by reason of his having at the same Time Six Floors or Quantities of Corn or Grain making into Malt in the Couch Frame or on the Floor or Kiln, or all or any of them, wetted or steeped in and arising from one and the same Cistern or from one or more Cisterns emptied into one and the same Couch Frame.

Officer to enter on the Specimen the Number of Bushels charged on each steeping.

XI. And be it enacted, That every Officer of Excise surveying any Maltster or Maker of Malt shall in respect of every wetting or steeping of Corn or Grain to be made into Malt, at his next Visit after the Quantity of Corn or Grain so wetted or steeped shall have been dried off into Malt and removed from the Kiln, enter on the Specimen the Number of Bushels of Malt with which the Maltster or Maker of Malt shall be chargeable on such wetting or steeping, according to the best Gauge at any Time had on such Corn or Grain, showing in such Entry whether such Charge has arisen from the Cistern or Couch or the Floor or Kiln.

Commencement of Act.

XII. And be it enacted, That this Act shall commence and take effect on the Tenth Day of *October* One thousand eight hundred and thirty-seven.

LONDON: Printed by GEORGE EYRE and ANDREW SPOTTISWOODE, Printers to the Queen's most Excellent Majesty. 1837.