

ANNO QUINQUAGESIMO SEXTO

GEORGII III. REGIS.

***

One thouſand eight hundred and ſixteen, and the Seventh Day of *July* One thouſand eight hundred and ſixteen, and for which the ſaid Duties ſhall have been charged or paid, the ſeveral Allowances and Sums of Money following; (that is to ſay),

Allowances for Malt.

For every Buſhel of dry unground Malt aſcertained as herein-after mentioned, made in that Part of *Great Britain* called *England*, from Barley, or any other Corn or Grain, Two Shillings:

For every Buſhel of dry unground Malt aſcertained as herein-after mentioned, made in that Part of *Great Britain* called *Scotland*, from Barley or any other Corn or Grain, except Beer or Bigg, Two Shillings:

For every Buſhel of dry unground Malt aſcertained as herein-after mentioned, made in that Part of *Great Britain* called *Scotland*, from Beer or Bigg only, without any Mixture of Barley, or any other Corn or Grain therewith, One Shilling and Four-pence.

Notice to be given to the Exciſe Officer of certain Particulars, and the Malt put into ſuch Form as to enable him to take an Account thereof.

II. And be it further enacted, That no Maltſter or Maker of Malt for Sale, Seller or Retailer of Malt, Common Brewer, Diſtiller, Victualler, or Vinegar Maker, ſhall have or be entitled to any ſuch Allowance, unleſs he, ſhe, or they ſhall reſpectively give Notice in Writing Two Days previous to the Firſt Day of *July* One thouſand eight hundred and ſixteen, to the proper Officer of Exciſe, of his, her, or their Name and Place of Abode, and alſo of the particular Houſe, Outhouſe, Barn, or other Place where any dry unground Malt for or in reſpect of which he, ſhe, or they intends or intend to claim any ſuch Allowance, ſhall be kept, laid, or depoſited, and unleſs he, ſhe, or they ſhall alſo, before the ſaid Firſt Day of *July* One thouſand eight hundred and ſixteen, place all ſuch Malt for or in reſpect of which he, ſhe, or they intends or intend to claim any ſuch Allowance as ſhall then be actually dried, ſcreened, cleaned, and finiſhed, into ſuch Form as ſhall enable the Officer or Officers of Exciſe conveniently to gauge, take an Account of, and aſcertain the Quantity thereof; and in caſe any Corn or Grain which ſhall be in Operation for the making thereof into Malt upon any of thoſe reſpective Days before mentioned ſhall be actually made into Malt, dried, ſcreened, cleaned, and finiſhed by any Maltſter or Maker of Malt before the Time when the Officer or Officers of Exciſe ſhall firſt take an Account of the dry unground Malt, in the Stock, Cuſtody, or Poſſeſſion of ſuch Maltſter or Maker of Malt; or in caſe any dry unground Malt ſhall be brought by Water under the Regulations in this Act contained, and ſhall be delivered into the Stock of any ſuch Maltſter or Maker of Malt for Sale, Seller, or Retailer of Malt, Common Brewer, Diſtiller, Victualler, or Vinegar Maker, before the Officer or Officers ſhall have firſt taken ſuch Account thereof as aforeſaid, then and in every ſuch Caſe no ſuch Maltſter or Maker of Malt for Sale, Seller or Retailer of Malt, Common Brewer, Diſtiller, Victualler, or Vinegar Maker, ſhall have or be entitled to any ſuch Allowance in reſpect of ſuch Malt, unleſs he, ſhe, or they ſhall give previous Notice in Writing by the Space of Twelve Hours to the proper Officer of Exciſe, of his, her, or their Intention to claim ſuch Allowance, in reſpect of ſuch Malt, ſpecifying the Quantity thereof, and of the Place where ſuch Malt ſhall be kept or depoſited, and ſhall place and keep all ſuch Malt in the like Form, but ſeparate and apart from all other Malt, ſo that the Officer or Officers of Exciſe may conveniently take ſuch Account thereof, as is by this Act directed.

III. And

III. And be it further enacted, That after any Malt, for or in reſpect of which any ſuch Allowance may be claimed, ſhall have been placed in ſuch Form as is directed by this Act, no Maltſter or Maker of Malt for Sale, Seller or Retailer of Malt, Common Brewer, Diſtiller, Victualler, or Vinegar Maker, ſhall, on any Pretence whatever, alter the Poſition thereof, until Six Days after the Officer ſhall have firſt gauged and taken his Account thereof; and that no Maltſter or Maker of Malt for Sale, Seller or Retailer of Malt, Common Brewer, Diſtiller, Victualler, or Vinegar Maker, ſhall remove, carry, or ſend away, or cauſe or procure to be removed, carried, or ſent away, any ſuch Malt from the Houſe, Outhouſe, Barn, or other Place in which the ſame ſhall have been ſo gauged, or an Account taken thereof, until Six Days after the Officer ſhall have firſt gauged and taken his Account thereof; and if any ſuch Maltſter or Maker of Malt for Sale, Seller or Retailer of Malt, Common Brewer, Diſtiller, Victualler, or Vinegar Maker ſhall, contrary to the Directions of this Act, alter the Poſition of any ſuch Malt, for or in reſpect of which he, ſhe, or they ſhall claim any ſuch Allowance, the Perſon or Perſons ſo offending ſhall, for each and every ſuch Offence, forfeit the Sum of Two hundred Pounds; and if any Maltſter or Maker of Malt for Sale, Seller or Retailer of Malt, Common Brewer, Diſtiller, Victualler, or Vinegar Maker, ſhall remove, carry, or ſend away, or cauſe or procure to be removed, carried, or ſent away, any ſuch Malt, contrary to the Directions of this Act, he, ſhe, or they ſhall forfeit the Penalty of Two hundred Pounds, and all Right, Title, or Claim to any Allowance which he, ſhe, or they might otherwiſe have been entitled to under or by virtue of this Act, for or in reſpect of any of the Malt in his, her, or their Stock, Cuſtody, or Poſſeſſion: Provided always nevertheleſs, that all Common Brewers, Diſtillers, Victuallers, and Vinegar Makers, who ſhall give to the Officer or Officers of Exciſe, under whoſe Survey he, ſhe, or they ſhall then be, previous Notice in Writing by the Space of Twenty-four Hours of his, her, or their Intention to make uſe of any ſuch Malt, ſo that the Officer may attend and take an Account of and aſcertain the true Quantity thereof, ſpecifying in ſuch Notice the Quantity ſo intended to be uſed, ſhall be at Liberty to make uſe of ſuch Quantity of his, her, or their Malt, for or in reſpect of which he, ſhe, or they ſhall claim any ſuch Allowance without being liable to the Forfeitures laſt aforelaid, or either of them, any Thing herein-before contained to the contrary in anywiſe notwithſtanding, ſo as the Reſidue of ſuch Malt ſhall be left unaltered, and in ſuch Form and Poſition as to enable the Officer or Officers of Exciſe to gauge, take Account of, and aſcertain the Quantity thereof, in the Manner herein-before directed.

Poſition of Malt not to be altered or removed on Penalty of 200l.

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

IV. And be it further enacted, That it ſhall and may be lawful to and for all and every the Officer and Officers of Exciſe, at his and their free Will and Pleaſure, at any Time or Times in the Day-time, between the Firſt Day of *July* One thouſand eight hundred and ſixteen, and the Seventh Day of *July* One thouſand eight hundred and ſixteen, or at any Time during the Space of Six Days after the Officer ſhall have firſt gauged and taken his Account of any ſuch Malt, to enter and go into every Houſe, Outhouſe, Barn, or other Place reſpectively, where any ſuch Malt for or in reſpect of which any ſuch Allowance ſhall be claimed, ſhall be put, laid, or depoſited, and to take a true and particular Account, and aſcertain the exact Quantity thereof, by Gauge or Meaſurement, deducting from ſuch Account Twelve *per Cent.* on Brown or Porter Malt, and Five *per Cent.* on all

Officer not to be obſtructed in aſcertaining the exact Quantity of Malt.

all other dry unground Malt for the Swell and Increaſe thereof, over the Quantity of ſuch Malt charged with Duty; and if any Perſon or Perſons whatſoever ſhall prevent or hinder any Officer or Officers of Exciſe from entering or going into any ſuch Houſe, Outhouſe, Barn, or other Place, or from taking ſuch Account, or aſcertaining the Quantity of ſuch Malt as aforeſaid, or ſhall mix or lay under, with, or amongſt any ſuch Malt any Barley, or undried, unſcreened, or unclean Malt, or any unmalted Corn or Grain, or other Thing with Intent to increaſe the Quantity or apparent Quantity of ſuch dried unground Malt, or ſhall bring into or put or place with his, her, or their 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 Maltſter or Maker of Malt for Sale, Seller or Retailer of Malt, Common Brewer, Diſtiller, Victualler, or Vinegar Maker, or make uſe of or practiſe, or cauſe to be made uſe of or practiſed, any Art, Contrivance, or Device whatever, whereby the Officer or Officers of Exciſe may be obſtructed in gauging, taking an Account of, or aſcertaining the true Quantity of ſuch dry unground Malt, or whereby His Majeſty may be defrauded, or ſhall obſtruct or hinder any ſuch Officer or Officers in the taking of ſuch Account, and aſcertaining the Quantity of any ſuch dry unground Malt as aforeſaid, or in the Execution of any of the Powers or Authorities to ſuch Officer or Officers given or granted by this Act, the Perſon or Perſons ſo offending ſhall for each and every ſuch Offence forfeit the Sum of Five hundred Pounds, and ſhall likewiſe forfeit all Right and Title to any Allowance which he, ſhe, or they might otherwiſe have been entitled to under or by virtue of this Act; and all Malt which ſhall be found by any Officer of Exciſe in taking ſuch Account as aforeſaid, ſo mixed as aforeſaid, or under, with, or amongſt which any Barley, or undried, unſcreened, or unclean Malt, or unmalted Corn or Grain, 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 His Majeſty may be defrauded, and all Malt which ſhall be brought in by any Maltſter or Maker of Malt for Sale, Seller or Retailer of Malt, Common Brewer, Diſtiller, Victualler, or Vinegar Maker, or put or placed with his, her, or their Stock which has been before taken an Account of under this Act, or does not belong to ſome Maltſter or Maker of Malt for Sale, Seller or Retailer of Malt, Common Brewer, Diſtiller, Victualler, or Vinegar Maker, ſhall be forfeited, and ſhall and may be ſeized by any Officer or Officers of Exciſe.

Penalty on Perſons obſtructing the Officer, or fraudulently encreaſing the Quantity of Malt, 500l. &c.

V. And whereas from the peculiar Conſtruction of certain Granaries in which large Quantities of Malt are depoſited, it may be difficult for the Officers of Exciſe accurately to gauge the Malt contained therein; be it therefore enacted, That in each and every ſuch Caſe it ſhall and may be lawful for the Commiſſioners of Exciſe, or any Three or more of them, and they are hereby required to direct a further Examination of the Malt contained in ſuch Granaries, in order to aſcertain and determine whether any and what further Allowance for Compreſſion ſhould in the Judgement of the ſaid Commiſſioners be made to the Proprietors of ſuch Malt; the Charge of ſuch further Examination being always at the Expence of the Party deſiring the ſame: Provided always, that Notice in Writing, ſpecifying the Quantity for which ſuch Allowance ſhall be claimed, ſhall be given by ſuch Party to the Officers of Exciſe at the Time of ſuch Malt being gauged, and that no ſuch Malt be removed or altered until the Determination of

Commiſſioners may direct a further Examination of Malt contained in Granaries.

the ſaid Commiſſioners therein be made and given; provided that no ſuch Allowance ſhall be made when the Quantity of Malt contained in any ſuch Granaries ſhall be leſs than Two thouſand five hundred Buſhels in the Whole.

Malt in Operation not to be charged with the Duty under 43 G. 3. c. 81.

VI. And be it further enacted, That the Duty impoſed by the ſaid Act ſhall not be paid or payable for or in reſpect of any Corn or Grain actually in Operation for the making thereof into Malt, by any Maltſter or Maker of Malt for Sale at the Time when the Officer or Officers of Exciſe ſhall take an Account of the dry unground Malt in the Stock, Cuſtody, or Poſſeſſion of ſuch Maltſter or Maker of Malt for Sale, under or by virtue of this Act; provided every Part of ſuch Corn or Grain which ſhall be actually dried, finiſhed, and made into Malt by ſuch Maltſter or Maker of Malt for Sale, after ſuch Officer or Officers ſhall have taken ſuch Account as aforeſaid, ſhall be kept ſeparate and apart from all other Corn, Grain, or Malt for the Space of Six Days after the Officer ſhall have firſt gauged and taken his Account of ſuch Malt, and that it be produced to the Sight of the proper Officer or Officers of Exciſe, in order that he or they may take an Account and aſcertain the true Quantity of ſuch Corn or Grain whenever ſuch Officer or Officers ſhall think fit ſo to do before the Expiration of ſuch Six Days, and that no Allowance be claimed or made by virtue of this Act in reſpect thereof.

Certificate of the Quantity of Malt and Amount of Allowance to be given to the Maltſter, Brewer, &c.

VII. And be it further enacted, That the Officer and Officers of Exciſe, or ſome or one of them who ſhall have finally taken ſuch Account as aforeſaid, ſhall, with all convenient Speed after ſuch Account ſhall be finally taken and the Quantity of ſuch Malt aſcertained as aforeſaid, give to every Maltſter and Maker of Malt for Sale, Seller or Retailer of Malt, common Brewer, Diſtiller, Victualler, or Vinegar Maker, entitled to the Allowance for or in reſpect of ſuch Malt, without Fee or Reward, a Certificate expreſſing the true Quantity of ſuch Malt after ſuch Deduction as aforeſaid, and the Amount of the Allowance for ſuch Malt, and ſpecifying the Name and Place of Abode of the Perſon or Perſons entitled thereto, and whether he, ſhe, or they is or are Maltſters or Makers of Malt for Sale, Sellers or Retailers of Malt, common Brewers, Diſtillers, Victuallers, or Vinegar Makers reſpectively.

Maltſter before ſhipping Malt for one Port to another to give Notice to Officer, who ſhall give Certificate of the Quantity to be produced at the Port of Conſignment.

VIII. And be it further enacted, That if any Maltſter or Maker of Malt for Sale, who within Twenty Days next preceding the Firſt Day of *July* One thouſand eight hundred and ſixteen, ſhall have occaſion to ſhip or put on board any Ship, Barge, or other Veſſel, any Malt which hath been charged with the additional Duty impoſed by the ſaid Act for the Purpoſe of tranſporting or conveying the ſame by Water from one Part of this Kingdom to another, ſhall give Forty-eight Hours Notice in Writing to the proper Officer of Exciſe, of his, her, or their Intention to ſhip or put any ſuch Malt on board any ſuch Ship, Barge, or other Veſſel for the Purpoſe aforeſaid, ſo that ſuch Officer may attend and take an Account of ſuch Malt, expreſſing in ſuch Notice the Quantity of ſuch Malt ſo intended to be ſhipped or put on board, and the Ship, Barge, or other Veſſel in which the ſame is intended to be ſhipped or put on board; and alſo the Name of the Maſter or other Perſon having or taking the Charge or Command of ſuch Ship, Barge, or other Veſſel, and likewiſe the Name or Names of the Perſon or Perſons to whom, and of the Place or Port

to which such Malt is consigned, or where the same is intended to be landed; then such Officer or Officers of Excise shall, and is and are hereby required, on being satisfied that the Malt specified in such Notice is really and truly shipped and put on board such Ship, Barge, or other Vessel, to give, without Fee or Reward, a Transire or Certificate, specifying the Quantity of Malt so shipped or put on board, the Time when, and the Place at which the same was so shipped or put on board, and the Names and Places of Abode of the Person or Persons from whom and of the Person or Persons to whom the same is consigned, and the Place at which the same is intended to be landed, and the Master or other Person having or taking the Charge or Command of such Ship, Barge, or other Vessel, is hereby directed and required, within Twelve Hours (or sooner if demanded) after the Arrival of such Ship, Barge, or other Vessel, at the Port or other Place to which such Malt is consigned, or where the same is intended to be landed, to deliver such Transire or Certificate to the proper Officer of Excise there.

Regulations to be observed in case the Vessel does not arrive at the Port of Consignment till after the proper Officer has taken an Account of the Stock of the Consignee.

IX. And be it further enacted, That if any Ship, Barge, or other Vessel having on board any such Malt for or in respect whereof any such Transire or Certificate shall have been granted, shall not arrive at the Port or Place to which such Malt shall be consigned, or where the same is in such Transire or Certificate expressed to be intended to be landed till after the proper Officer or Officers of Excise shall have taken an Account of the dry unground Malt in the Stock, Custody, or Possession of the Person or Persons respectively to whom such Malt is consigned, that then and in such case it shall and may be lawful to and for the proper Officer or Officers of Excise, upon due Notice from the Master or other Person having or taking the Charge or Command of such Ship, Barge, or other Vessel, and upon the Delivery of such Transire or Certificate as aforesaid, to attend, gauge, or measure, and ascertain the exact Quantity of all such Malt, and thereupon such Officer or Officers of Excise shall with all convenient Speed, and without Fee or Reward, grant and give to the Person or Persons to whom such Malt shall be consigned a Certificate or Certificates, expressing the true Quantity of such Malt, the Name and Place of Abode of the Person or Persons entitled to the Allowance for or in respect of such Malt, and whether he, she, or they is or are Maltsters or Makers of Malt for Sale, Sellers or Retailers of Malt, common Brewers, Distillers, Victuallers, or Vinegar Makers, and the Amount of the Allowance for or in respect of such Malt: Provided always nevertheless, that in case any such Malt shall have been brought by Water from any Port or Place in that Part of *Great Britain* called *Scotland*, into any Port or Place in that Part of *Great Britain* called *England*, and shall not have arrived at such last-mentioned Port or Place till after the said Fifth Day of *July* One thousand eight hundred and sixteen, the additional Duty imposed by the said Act upon the bringing such Malt into such last-mentioned Port or Place shall not be charged or payable, nor shall any greater Allowance be made or granted in respect thereof than is hereby directed to be made and granted for Malt made from Beer or Bigg only in that Part of *Great Britain* called *Scotland*: Provided also, that no such Certificate as last-mentioned shall be delivered, unless the Master or other Person having or taking the Charge or Command of such Ship, Barge, or other Vessel, shall make Oath before some of the Commissioners of Excise, or the Person appointed by the Commissioners of Excise, or

the major Part of them for that Purpose, or before the proper Collector or Supervisor or Officer of Excise (which Oath the said Commissioners and the Person appointed by them, and the Collectors, Supervisors, and Officers of Excise are respectively hereby authorized and empowered to administer) that such Malt is the same Malt as is mentioned in the Transire or Certificate then produced, and that such Malt or any Part thereof has not been taken account of under this Act, and that no Allowance has been obtained or demanded for any Part of the same by virtue of this Act: Provided also, that all such Malt which shall be so shipped, put on board, and transported as aforesaid, and which shall not arrive at the Place to which the same is consigned, or where the same is to be landed, till after the Officer or Officers of Excise shall have taken the Account and ascertained the Quantity of dry unground Malt in the Stock, Custody, or Possession of the Consignee thereof, to whom such Malt shall be sent or delivered, and before the Expiration of Six Days after the same shall have been first taken as aforesaid, shall be kept separate and apart from all other Malt till the Expiration of such Six Days as aforesaid.

Malt landed at any other Place than at the Port of Consignment to be forfeited, and Persons concerned therein to forfeit 100l.

X. And be it further enacted, That in case any Malt which shall be shipped or put on board any Ship, Barge, or other Vessel, according to the Directions of this Act, and for which such Transire or Certificate as aforesaid shall have been granted, shall be unshipped and put on board any other Ship, Barge, Boat, or other Vessel, or landed at any other Port or Place than that to which the same shall be consigned, or where the same is in such Transire or Certificate expressed to be intended to be landed (except in case of Distress or other unavoidable Accident or Necessity, of which the Master or other Person having or taking the Charge or Command of such Ship, Barge, or other Vessel, shall give immediate Notice to the nearest Officer of Excise), that then not only all the Malt which shall be so unshipped or landed shall be forfeited, and shall and may be seized by any Officer or Officers of Excise, but the Master or other Person having or taking the Charge or Command of any such Ship, Barge, or other Vessel, and also the Person or Persons concerned in the unshipping or landing of such Malt as aforesaid, shall forfeit and lose the Sum of One hundred Pounds.

Certificate to be delivered up within a certain Time after Arrival of Ship.

Penalty 50l.

XI. And be it further enacted, That in case the Master or other Person having or taking the Charge or Command of any Ship, Barge, or other Vessel in or on board of which any Malt for which such Transire or Certificate as aforesaid shall have been granted, shall have been shipped, shall neglect or refuse to deliver such Transire or Certificate to the proper Officer of Excise within Twelve Hours (or sooner if demanded) after the Arrival of such Ship, Barge, or other Vessel, at the Port or Place to which such Malt shall be consigned, or where the same is in such Transire or Certificate expressed to be intended to be landed, that then and in every such Case, such Master or other Person having or taking the Charge or Command of any such Ship, Barge, or other Vessel, shall forfeit and lose the Sum of Fifty Pounds, and no Allowance shall under this Act be made for such Malt.

Counterfeiting Certificate Penalty 500l.

XII. And be it further enacted, That if any Person or Persons shall counterfeit or forge, or cause to be counterfeited or forged, any Certificate by this Act required or directed, or shall knowingly or willingly give any false

falſe or untrue Certificate, or ſhall fraudulently alter or eraſe, or cauſe to to be fraudulently altered or eraſed, any Certificate granted by any Officer or Officers of Exciſe, or ſhall make uſe of any Certificate knowing the ſame to be forged, counterfeited, falſe, untrue, altered, or eraſed, every ſuch Perſon or Perſons ſhall, for each and every ſuch Offence, forfeit and pay the Sum of Five hundred Pounds.

On Production of Certificates for Allowance to the Commiſſioners, and making Oath to certain Particulars, Payment ſhall be made.

XIII. And be it further enacted, That any ſuch Certificate given by any Officer or Officers of Exciſe, for any Allowance to be made or granted by virtue of this Act as aforeſaid, being produced by ſuch Maltſter or Maker of Malt for Sale, Seller or Retailer of Malt, common Brewer, Diſtiller, Victualler, or Vinegar Maker, or his, her, or their Agent or Agents, to the Commiſſioners of Exciſe, or to the Perſon appointed by them or the major Part of them to receive the ſame, for ſuch Malt as ſhall be finally taken an Account of, under or by virtue of this Act, within the Limits of the Chief Office of Exciſe in *London*, or to the Collector of Exciſe of the Collection in which any ſuch Certificate ſhall be granted for ſuch Malt as ſhall be finally taken an Account of, under and by virtue of this Act, out of the ſaid Limits, at any Time after the Expiration of Four Months, and before the Expiration of Six Months from the Time of the granting thereof, and Oath having been made by ſuch Maltſter and Maker of Malt for Sale, Seller or Retailer of Malt, common Brewer, Diſtiller, Victualler, or Vinegar Maker, before any of the ſaid Commiſſioners of Exciſe, or the Perſon appointed by the ſaid Commiſſioners of Exciſe or the major Part of them for that Purpoſe, or before the Collector of Exciſe of the Collection in which ſuch Malt ſhall have been taken an Account of and the Quantity thereof aſcertained according to the Directions of this Act (which Oath the ſaid Commiſſioners and the Perſon appointed by them, and the ſeveral Collectors of Exciſe, are reſpectively hereby authorized and empowered to adminiſter), that he, ſhe, or they believes or believe that the proper Duties have been paid or charged for 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 an Account of for the Purpoſe of obtaining the Allowance granted by this Act, in any Place or Places ſave and except in the Stock, Cuſtody, or Poſſeſſion of the Perſon or Perſons making the ſaid Oath, and claiming the Allowance for or in reſpect of ſuch Malt, and that the ſaid Malt was the ſole Property of the ſaid Perſon or Perſons, or was held by him, her, or them, as the Property of for the Uſe of ſome other Maltſter or Maker of Malt for Sale, Seller or Retailer of Malt, common Brewer, Diſtiller, Victualler, or Vinegar Maker, and that all the Malt which was actually in Operation at the Time when the Officer or Officers of Exciſe took an Account of the dry unground Malt in the Stock, Cuſtody, or Poſſeſſion of ſuch Maltſter or Maker of Malt for Sale, and which in order to exempt the ſame from the ſaid Duty impoſed by the ſaid Act is by this Act required to be kept ſeparate and apart from all other Corn, Grain, or Malt, hath been ſo kept, the ſaid Commiſſioners of Exciſe or the major Part of them, or ſuch Collector as aforeſaid, being ſatisfied of the Truth of ſuch Oath, ſhall forthwith, out of the Money in their Hands reſpectively on Account of the ſaid additional Duties, if they reſpectively ſhall have ſufficient Money on ſuch Account, pay to the Maltſter or Maker of Malt for Sale, Seller or Retailer of Malt, common Brewer, Diſtiller, Victualler, or Vinegar Maker, or to his, her, or their Agent or Agents, entitled to the ſame, the Sum of Money ſpecified

in such Certificate, and if the said Commissioners or Collectors respectively shall not have sufficient Money on such Account in their respective Hands for the Purpose aforesaid, the said Commissioners or Collectors respectively shall pay the said Allowance out of any Money in their respective Hands arising from the Consolidated Duties of Excise.

Money paid out of the Consolidated Duties to be replaced.

XIV. Provided always, and be it further enacted, That whatever Sum or Sums of Money shall be paid as aforesaid, out of the Consolidated Duties of Excise, shall be replaced to such Consolidated Duties, out of the first Monies that shall arise and be received from and on account of any of the additional Duties of Excise, granted and imposed by the said Act made in the Forty-third Year of the Reign of His present Majesty, and continued by several other Acts, and lastly by an Act made in the present Session of Parliament, until and upon the Fifth Day of *July* One thousand eight hundred and twenty-one, in Preference to all other Payments whatsoever.

Duty on Malt consumed in making of Strong Beer, between the 8th April and 5th July, to be allowed.

XV. And be it further enacted, That there shall be allowed to every Common Brewer, or Victualler, the additional Duties of Excise upon Malt by the said Act first herein recited imposed, by him, her, or them actually used and consumed after the Eighth Day of *April* One thousand eight hundred and sixteen, and before the Fifth Day of *July* One thousand eight hundred and sixteen, in the making or brewing of Strong Beer, not exceeding the following Proportions; that is to say,

Beer Allowances.

For every Four Barrels of such Strong Beer called Porter, which shall be made or brewed by such Common Brewer or Victualler, and which shall be by him, her, or them produced to the proper Officer of Excise, and be charged with Duty as Strong Beer, between the Eighth Day of *April* and the Fifth Day of *July* One thousand eight hundred and sixteen, in that Part of *Great Britain* called *England*, the Sum of Sixteen Shillings:

And for every Three Barrels of such Strong Beer called Ale, which shall be made or brewed by such Common Brewer or Victualler, and which shall be by him, her, or them produced to the proper Officer of Excise, and be charged with Duty as Strong Beer, between the Eighth Day of *April* and the Fifth Day of *July* One thousand eight hundred and sixteen, in that Part of *Great Britain* called *England*, the Sum of Sixteen Shillings:

And to every Common Brewer or Victualler for every Four Barrels of such Stong Beer called Porter, which shall be made or brewed by such Common Brewer or Victualler from Malt made from Barley, or any other Corn or Grain, except Beer or Bigg, and which shall be by him, her, or them produced to the proper Officer of Excise, and be charged with Duty as Strong Beer, between the Eighth Day of *April* and the Fifth Day of *July* One thousand eight hundred and sixteen, in that Part of *Great Britain* called *Scotland*, the Sum of Sixteen Shillings:

And for every Four Barrels of such Strong Beer called Porter, which shall be made or brewed by such Common Brewer or Victualler from Malt made from Beer or Bigg only, without any Mixture of Barley or any other Corn or Grain therewith, and which shall be by him, her, or them produced to the proper Officer of Excise, and be charged with Duty as Strong Beer, between the Eighth Day of *April* and the Fifth Day of *July* One thousand eight hundred and sixteen, in that Part of *Great Britain* called *Scotland*, the Sum of Ten Shillings and Eight-pence;

And for every Three Barrels of such Strong Beer called Ale, which shall be made or brewed by such Common Brewer or Victualler from Malt made

made from Barley or any other Corn or Grain except from Beer or Bigg, and which ſhall be by him, her, or them produced to the proper Officer of Exciſe, and be charged with Duty as Strong Beer, between the Eighth Day of *April* and the Fifth Day of *July* One thouſand eight hundred and ſixteen, in that Part of *Great Britain* called *Scotland*, the Sum of Sixteen Shillings:

And for every Three Barrels of ſuch Strong Beer called Ale, which ſhall be made or brewed by ſuch Common Brewer or Victualler from Malt made from Beer or Bigg only, without any Mixture of Barley or any other Corn or Grain therewith, and which ſhall be by him, her, or them produced to the proper Officer of Exciſe, and be charged with Duty as Strong Beer, between the Eighth Day of *April* and the Fifth Day of *July* One thouſand eight hundred and ſixteen, in that Part of *Great Britain* called *Scotland*, the Sum of Ten Shillings and Eight-pence.

No Allowances to be made for Beer exported before 5th July, or for more than the Quantity found in Stock on that Day.

XVI. Provided always, and it is hereby further enacted, That no ſuch Allowances ſhall be claimed, made, or allowed in reſpect of any ſuch Beer which ſhall be, before the ſaid Fifth Day of *July* One thouſand eight hundred and ſixteen, ſhipped for Exportation or exported upon Drawback, or in reſpect of more Beer than the Quantity of Strong Beer of ſound Quality and fit for Conſumption, which ſhall, on the ſaid Fifth Day of *July* One thouſand eight hundred and ſixteen, be found by the proper Officer in the Stock, Cuſtody, or Poſſeſſion of the Common Brewer or Victualler claiming ſuch Allowance.

Allowances to be ſet off out of the Money payable for Duty.

XVII. And be it further enacted, That the ſeveral reſpective Allowances upon Malt actually uſed and conſumed by any Common Brewer or Victualler after the Eighth Day of *April* One thouſand eight hundred and ſixteen, and before the Fifth Day of *July* One thouſand eight hundred and ſixteen, in the making or brewing of Beer not exceeding the Proportions aforeſaid by this Act given to Common Brewers and Victuallers, ſhall from Time to Time be ſet off and allowed out of the Monies payable by ſuch Common Brewers or Victuallers reſpectively, for the Duties charged on the Beer by him, her, or them reſpectively made or brewed; Proof being firſt made by ſuch Common Brewer or Victualler reſpectively, by Oath (which Oath the ſaid Commiſſioners, or any of them, or the ſaid ſeveral Collectors of Exciſe, are hereby required and empowered to adminiſter) of the full and entire Quantity of Malt which he, ſhe, or they has or have reſpectively actually uſed and conſumed in the making or brewing of ſuch Beer, between the ſaid Eighth Day of *April* One thouſand eight hundred and ſixteen, and the Fifth Day of *July* One thouſand eight hundred and ſixteen, and that no ſuch Beer has been ſhipped for Exportation or exported on Drawback; and ſuch Allowances ſhall be made at the Time when ſuch Duties are by him, her, or them reſpectively paid; which ſaid Allowances ſo to be made and ſet off as aforeſaid, the reſpective Commiſſioners of Exciſe are hereby authorized to make and allow accordingly.

Money ſo allowed to be replaced.

XVIII. Provided always, and it is hereby further enacted, That whatever Sum or Sums of Money ſhould be ſo allowed or ſet off as aforeſaid, to any ſuch Common Brewer or Victualler, ſhall be replaced to the Duties on Beer out of the Firſt Monies that ſhall ariſe and be received from and upon Account of the additional Duties on Malt by the Act herein firſt recited impoſed, in Preference to all other Payments whatever.

XIX. And

XIX. And whereas by an Act made in the Forty-third Year of the Reign of His preſent Majeſty, intituled *An Act for granting to His Majeſty, until Twelve Months after the Ratification of the Definitive Treaty of Peace, certain additional Duties of Exciſe in* Great Britain, it was enacted, that during the Continuance of the ſaid Act, all Beer and Ale above the Price of Eighteen Shillings the Barrel (excluſive of the Duties) ſhould be denominated, deemed, and taken to be Strong Beer or Ale, and all Beer of the Price of Eighteen Shillings the Barrel or under (excluſive of Duties) ſhould be denominated, deemed, and taken to be Table Beer, within the Meaning of an Act of Parliament made in the Forty-ſecond Year of the Reign of His ſaid preſent Majeſty, intituled *An Act for granting to His Majeſty additional Duties on Beer and Ale brewed in or imported into* Great Britain, *on Malt made in* Great Britain, *on Hops grown in or imported into* Great Britain; *and on Spirits diſtilled in* Ireland *and imported into* Great Britain; *for repealing certain Allowances to Brewers of Beer and Ale; and for preventing Frauds and Abuſes in the Revenue of Exciſe, on Beer, Ale, and Malt*, and the ſaid Act of the Forty-third Year aforeſaid, and of all other Acts of Parliament in force relating to Beer or Ale: And whereas ſeveral of the additional Duties granted by the ſaid Act made in the Forty-third Year of the Reign aforeſaid, which would have expired at a certain limited Time after the Ratification of the Definitive Treaty of Peace, had not the ſame been continued, were by an Act made in the Fifty-fourth Year of His ſaid Majeſty's Reign continued until and upon the Fifth Day of *July* One thouſand eight hundred and fifteen, and were and are by another Act made in the Fifty-fifth Year of His ſaid Majeſty's Reign, further continued, until and upon the Fifth Day of *July* One thouſand eight hundred and ſixteen; and by another Act made in the preſent Seſſion of Parliament are continued until and upon the Fifth Day of *July* One thouſand eight hundred and twenty-one, ſave and except the Duties on Malt made in *England* and *Scotland*, or brought from *Scotland* into *England*, granted by the ſaid recited Act of the Forty-third Year of the Reign of His preſent Majeſty: And whereas by the Continuance as aforeſaid of the ſaid ſeveral Duties, ſave and except the ſaid Duties on Malt as laſt aforeſaid, the ſaid Act of the Forty-third Year of the Reign aforeſaid, ſo far as relates to ſuch continued Duties, has been and is thereby alſo continued until and upon the ſaid Fifth Day of *July* One thouſand eight hundred and twenty-one; but Doubts may ariſe whether the Proviſion herein-before recited be by reaſon thereof alſo continued, notwithſtanding the ſaid Duties on Malt will ceaſe and expire on the Fifth Day of *July* One thouſand eight hundred and ſixteen: Now, for the Prevention and Removal of ſuch Doubts, be it declared and enacted, That the ſaid recited Proviſion in the ſaid Act of the Forty-third Year of the Reign of His preſent Majeſty does and ſhall wholly ceaſe and expire with the ſaid Duties on Malt on the ſaid Fifth Day of *July* One thouſand eight hundred and ſixteen, and ſhall be no longer of any Force or Effect; any Thing in any other Act or Acts in the preſent or any former Seſſion of Parliament to the contrary thereof notwithſtanding.

43 G. 3. c. 81.

42 G. 3. c. 38.

Proviſion in 43 G. 3. c. 81. reſpecting the Price of Strong Beer and Table Beer, repealed.

XX. And be it further enacted, That all Fines, Penalties, and Forfeitures, impoſed or created by this Act, ſhall be ſued for, recovered, levied, or mitigated, by ſuch Ways, Means, or Methods, as any Fine, Penalty, or Forfeiture, may be ſued for, recovered, levied, or mitigated by any Law or Laws of Exciſe, or by Action of Debt, Bill, Plaint, or Information, in any of His Majeſty's Courts of Record at *Weſtminſter*, or in the Court of Exchequer in *Scotland* reſpectively; and that One Moiety of

Penalties how to be levied and applied.

of every ſuch Fine, Penalty, or Forfeiture, ſhall be to His Majeſty, His Heirs and Succeſſors, and the other Moiety to him, her, or them, who ſhall inform, diſcover, or ſue for the ſame.

Powers of 12 C. 2. c. 24. and any other Act relating to the Exciſe in force, extended to this Act.

XXI. And be it further enacted, That all and every of the Powers, Directions, Rules, Penalties, Forfeitures, Clauſes, Matters, and Things which, in and by an Act made in the Twelfth Year of the Reign of King *Charles* the Second, intituled *An Act for taking away the Court of Wards and Liveries, and Tenures in Capite, and by Knights Service and Purveyance, and for ſettling a Revenue upon His Majeſty in lieu thereof*, or by any other Law now in force relating to His Majeſty's Revenue of Exciſe, are provided and eſtabliſhed, ſhall be practiſed, uſed, and put in Execution, in and for the Purpoſes of this Act, as fully and effectually, to all Intents and Purpoſes, as if all and every the ſaid Powers, Rules, Directions, Penalties, Forfeitures, Clauſes, Matters, and Things were particularly repeated and re-enacted in this preſent Act.

Taking falſe Oath Perjury.

XXII. And be it further enacted, That any Perſon or Perſons who ſhall be convicted of wilfully taking a falſe Oath in any of the Caſes in which an Oath is required to be taken by this Act, ſhall be liable to the Pains and Penalties to which Perſons are liable for wilful and corrupt Perjury.

Act may be altered this Seſſion.

XXIII. And be it further enacted, That this Act may be altered, amended, or repealed, by any Act or Acts to be made in this preſent Seſſion of Parliament.

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