

ANNO PRIMO

GULIELMI IV. REGIS.

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CAP. LI.

An Act to repeal certain of the Duties on Cyder in the United Kingdom, and on Beer and Ale in *Great Britain*, and to make other Provisions in relation thereto. [16th *July* 1830.]

WHEREAS an Act was passed in the Twelfth Year of the Reign of His Majesty 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;* by which said Act, to the Intent and Purpose that His said Majesty, His Heirs and Successors, might receive a full and ample Recompence and Satisfaction, as well for the Profits of the Court of Wards, and the Tenures, Wardships, Liveries, Primer Seisins, Ousterlemains, and other the Premises and Perquisites incident thereunto, and for all Arrears any way due for the same, as also for all and all manner of Purveyance and Provisions in the said Act mentioned, and thereby taken away and abolished, and all Sums of Money due or pretended to be due or payable for or in respect of any Compositions for

12 C. 2. c.24.

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the same, there was granted and made payable to His Majesty, His Heirs and Successors, for ever thereafter, in recompence as aforesaid, the several Hereditary Rates, Impositions, Duties, and Charges on Beer and Ale, Cyder and other Liquors, in the said Act mentioned: And whereas by an Act passed in the Fifth and Sixth Years of the Reign of Her Majesty Queen *Anne*, intituled *An Act for an Union between the Two Kingdoms of* England *and* Scotland, all Parts of the United Kingdom were made liable to the same Excises on excisable Liquors, whereby the said Hereditary Rates and Duties on Beer, Ale, Cyder, and other Liquors, granted by the said first-recited Act, were extended to *Scotland*, and became there payable to Her Majesty, Her Heirs and Successors for ever: And whereas by another Act passed in the Twelfth Year of the Reign of His Majesty King *Charles* the Second, intituled *A Grant of certain Impositions on Beer, Ale, and other Liquors, for the Increase of His Majesty's Revenue during His Life*, certain other Rates, Impositions, Duties, and Charges on Beer and Ale, Cyder and other Liquors, were granted and made payable to His said Majesty during His Life: And whereas the said last-mentioned Rates and Duties having been continued and granted to Their Majesties King *William* the Third and Queen *Mary*, for Their Lives and the Life of the Survivor, and further continued and granted to Her Majesty Queen *Anne* for and during Her Life, and by the said recited Act of the Fifth and Sixth Years of Her Majesty's Reign extended to and made payable in *Scotland*, and having been from Time to Time further continued, are now, by the Demise of His late Majesty King *George* the Fourth, expired: And 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 Spirits made in* Scotland *or* Ireland, *according to the Measure of the new Imperial Standard Gallon*, certain Duties, Allowances, Drawbacks, and Bounties were granted on Beer brewed or made in *Great Britain* for Sale: And whereas by another Act passed in the Sixth Year of His said late Majesty's Reign, intituled *An Act for the future Assimilation of the Duties of Excise upon Sweets or Made Wines, upon Mead and Metheglin, upon Vinegar, and upon Cyder and Perry, in* Great Britain *and* Ireland, *and to continue the Duties of Excise on Sweets or Made Wines in* Great Britain *until the Fifth Day of* January *One thousand eight hundred and twenty-six*, certain Duties of Excise were imposed on Cyder and Perry made in any Part of the United Kingdom of *Great Britain* and *Ireland* for Sale: And whereas it is expedient that all the said Duties on Cyder in and throughout the United Kingdom, and all the said Duties, Allowances, Drawbacks, and Bounties on Beer and Ale in *Great Britain*, should cease and determine, save and except so much thereof as are the Hereditary Duties on Cyder, Beer, and Ale in *Great Britain*, granted by the said first-recited Act to His Majesty King *Charles* the Second, His Heirs and Successors for ever, and extended to *Scotland* by the said recited Act of Union, and now vested in His present Majesty; and as to the said Hereditary Duties, to make Provision that the same shall not during the Life of His present Majesty be levied, collected, or

5 & 6 Anne, c. 8.

12 Car. 2. c. 23.

6 G. 4. c. 58.

6 G. 4. c. 37.

raised, nor the Laws for securing and collecting the same be enforced: May it therefore please Your Majesty that it may be enacted; and be it 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 Tenth Day of *October* One thousand eight hundred and thirty, all the Rates and Duties and Drawbacks payable on Cyder in the United Kingdom, and all the Rates, Duties, Allowances, Drawbacks, and Bounties now payable on Beer or Ale brewed or made in *Great Britain*, (except the said Hereditary Duties of Excise on Cyder, Beer, and Ale granted to His said Majesty King *Charles* the Second, and herein-after more particularly specified,) shall be repealed, cease and determine, and be no longer levied or collected, paid or payable.

From 10 Oct. 1830, the Duties and Drawbacks on Cyder and Beer, except the Hereditary Duties, to cease.

II. And be it further enacted, That the Hereditary Duties on Beer and Ale and Cyder brewed or made for Sale in *Great Britain*, granted by the said first-recited Act to His said Majesty King *Charles* the Second, His Heirs and Successors, (that is to say,) For and upon every Barrel of Beer or Ale above Six Shillings the Barrel, brewed by the common Brewer or any other Person or Persons who doth or shall sell or tap out Beer or Ale publicly or privately, to be paid by the common Brewer or by such other Person or Persons respectively, and so proportionably for a greater or lesser Quantity, a Duty of One Shilling and Three-pence: For every Barrel of Six Shillings Beer or Ale, or under, brewed by the common Brewer or any other Person or Persons who doth or shall sell or tap out such Beer or Ale publicly or privately, to be paid by the said common Brewer or such other Person or Persons respectively as aforesaid, and so proportionably for a greater or lesser Quantity, Three-pence: For all Cyder and Perry made and sold by Retail, upon every Hogshead, to be paid by the Retailer thereof, and so proportionably for a greater or lesser Measure, One Shilling and Three-pence: Shall from and after the said Tenth Day of *October* One thousand eight hundred and thirty cease to be collected and paid, and shall not during the Life of His present Majesty be levied, collected, or demanded, or be paid or payable; and the several Acts, Enactments, Clauses, Provisions, and Regulations in the said recited Act of the Reign of His said Majesty King *Charles* the Second, or in any other Act or Acts contained, for securing, levying, or collecting the Duties on Beer and Ale and Cyder, save and except the Acts herein-after continued in force, shall not, from and after the said Tenth Day of *October* One thousand eight hundred and thirty, and during the Life of His present Majesty, be enforced or executed, save and except for the Purpose of recovering any Duties incurred or charged before the said Tenth Day of *October* One thousand eight hundred and thirty, or any Arrears thereof, or any Fine, Penalty, or Forfeiture for the Breach of any of the said Clauses, Enactments, Provisions, or Regulations, committed previous to the said Tenth Day of *October* One thousand eight hundred and thirty; but all such Duties and Arrears, Penalties, Fines, and Forfeitures, shall and may be recovered, levied, enforced, and applied in the same Manner, and by

During His Majesty's Life the Hereditary Duties on Cyder and Beer not to be collected;

nor the Laws for collecting and securing the Duties enforced.

by the same Means, Powers, and Authorities, as if this Act had not been passed.

The Acts 56 G. 3. c. 58. and 1&2G. 4. c. 22. continued in force, except so much as relates to Certificates and Increases in Stock.

III. Provided always, and be it further enacted, That an Act passed in the Fifty-sixth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to repeal an Act made in the Fifty-first Year of His present Majesty, for allowing the Manufacture and Use of a Liquor prepared from Sugar for colouring Porter*, and an Act passed in the First and Second Years of the Reign of His late Majesty King *George* the Fourth, intituled *An Act for securing the Payment of the Duties on Ale and Beer brewed in* Great Britain, except so much thereof as relates to Certificates and Increases in Stock, shall be and remain in full Force and Effect; and all Brewers of Beer or Ale for Sale, and all and every Person who shall be licensed under any Act as a Brewer, Dealer in, or Retailer of Beer, shall continue subject to the Provisions, Enactments, and Regulations in the said last-mentioned Acts contained; and the said Provisions, Enactments, and Regulations shall continue to be respectively executed and put in force by the Commissioners and Officers of Excise in *Great Britain*, as fully and effectually as if this Act had not been passed.

On the Demise of His present Majesty, the Hereditary Duties on Cyder and Beer to revive and be collected.

IV. Provided always, and be it further enacted, That on and immediately after the Demise of His Majesty, whom God long preserve, the said Hereditary Duties of Excise on Beer and Ale and Cyder granted by the said first-recited Act to His said Majesty King *Charles* the Second, His Heirs and Successors, shall revive and be again payable, collected, and paid in *Great Britain*; and it shall and may be lawful for the Commissioners of Excise for the Time being, and they are hereby required, on and immediately after the Demise of His present Majesty, to cause the said Hereditary Duties to be again charged, levied, collected, and paid in and throughout *Great Britain*, to and for the Use of His Majesty's Successors, and to cause all the Laws, Clauses, Enactments, Provisions, Powers, Authorities, and Regulations for raising, levying, securing, and collecting the Duties on Beer and Ale and Cyder to be again put in force and execution for levying and collecting the said Hereditary Duties in the same Manner as if this Act had not been passed; and the said Commissioners of Excise shall and they are hereby required to keep true and particular Accounts of all the said Duties so raised, levied, and collected by them for the Use of His Majesty's Successors.

In lieu of the Hereditary Duties on Cyder and Beer, the Sums of 348,000*l.* in England, and 6,500*l.* in Scotland, to be annually

V. And whereas the said Hereditary Duties of Excise on Beer, Ale, and Cyder granted by the said first-recited Act of the Reign of King *Charles* the Second are now vested in His present Majesty, and are subject to certain Charges thereon, and it is necessary to make Provision for supplying the Deficiency which will occur by the said Hereditary Duties on Beer and Ale and Cyder not being collected during His Majesty's Life: And whereas by a Medium of Ten Years, computed from the Fifth Day of *January* One thousand eight hundred and twenty to the Fifth Day of *January* One thousand eight

eight hundred and thirty, the Sum of Three hundred and forty-eight thousand Pounds is taken to be the Medium of the annual Produce of the said Hereditary Duties on Beer and Ale and on Cyder in *England*, and the Sum of Six thousand five hundred Pounds the Medium of the annual Produce of the said Hereditary Duties of Excise on Beer and Ale and on Cyder in *Scotland*: To the end therefore that neither His Majesty, nor any other Person or Persons, may receive any Prejudice by the Nonpayment of the said Hereditary Duties, be it enacted, That from and after the Tenth Day of *October* One thousand eight hundred and thirty, there shall be paid to His Majesty during his natural Life, which God long preserve, the clear yearly Sums of Three hundred and forty-eight thousand Pounds out of the Revenues of Excise arising in *England*, and Six thousand five hundred Pounds out of the Revenues of Excise arising in that Part of *Great Britain* called *Scotland*, for and in lieu of what has annually been the Amount of the said Hereditary Duties.

paid to His Majesty.

VI. And be it further enacted, That the said Sums of Three hundred and forty-eight thousand Pounds and Six thousand five hundred Pounds shall be paid by Four quarterly Payments, on the Fifth Day of *January*, the Fifth Day of *April*, the Fifth Day of *July*, and the Tenth Day of *October*, in each Year, out of the Revenues of Excise arising in *England* and *Scotland* respectively, in preference to all other Payments, Charges of Management excepted, and shall be paid over to the Account of and for the Use of His Majesty; and the said Sums of Money respectively shall be and the same are hereby declared to be subject and liable to and to be charged with all such Charges and Sums of Money as the Hereditary Duties, in lieu of which such Payments shall be made, are subject and liable to and are charged with.

The Sums to be paid by quarterly Payments, and subjected to the same Charges as the Hereditary Duties on Cyder and Beer were subject to.

VII. And whereas the Duty imposed by Law on every Licence to be taken out by any Brewer or Brewers of Beer for Sale is rated according to the Quantity of Beer brewed by the Person or Persons taking out the Licence: And whereas, when the Duties on Beer shall cease to be collected in *Great Britain*, no Account will be taken by the Officers of Excise of the Quantity of Beer brewed for Sale, but of the Malt only used and employed by every Brewer or Brewers for that Purpose; be it therefore enacted, That all and every Brewer and Brewers of Beer for Sale in *Great Britain* and *Ireland* shall, for the Purpose of fixing and regulating the Rate and Amount of Duty to be paid by such Brewer or Brewers for the Licence to be taken out by him, her, or them, under an Act passed in the Sixth Year of His late Majesty's Reign, intituled *An Act to repeal several Duties on Excise Licences in* Great Britain *and* Ireland, *and to impose other Duties in lieu thereof, and to amend the Laws for granting Excise Licences*, be deemed to have brewed One Barrel of Beer for every Two Bushels of Malt used or employed by such Brewer or Brewers in brewing; and shall for every Licence to be taken out by him, her, or them, for brewing Beer for Sale, pay such Amount of Duty, according to the Rate by the said Act imposed on Brewers of other than

After 10th Octob. 1830, Brewers to pay their Licence Duty in proportion to the Quantity of Malt which they shall use in brewing.

6 G. 4. c. 81.

than Table Beer, as shall be correspondent to the Quantity of Beer which he, she, or they shall be deemed to have brewed as aforesaid.

Bond not to be required of Brewers on taking out Licence.

VIII. And be it enacted, That it shall and may be lawful for any Person or Persons in *Great Britain* or *Ireland* to take out a Licence to brew Beer for Sale under the Provisions of the said recited Act of the Sixth Year of His late Majesty's Reign, without giving or being required to give any Bond or other Security as a Brewer or Brewers of Beer; any thing in the said recited Act or any other Act to the contrary notwithstanding.

Drawback of 5*s.* on every Barrel of Beer exported.

IX. And be it further enacted, That from and after the said Tenth Day of *October*, One thousand eight hundred and thirty, there shall be granted and paid for and upon every Barrel of Thirty-six Gallons, and so in proportion for any greater Quantity of Beer brewed or made by any entered Brewer of Beer for Sale in the United Kingdom, and which shall be duly exported from any Part of the United Kingdom to Foreign Parts as Merchandize, a Drawback of Five Shillings.

Shipping Notice to be given on exporting Beer.

X. And be it further enacted, That it shall and may be lawful for any Person or Persons to export and ship as Merchandize, from any Port in the United Kingdom to Foreign Parts, any Beer or Ale brewed or made by any entered and licensed Brewer of Beer for Sale in the United Kingdom, such Beer or Ale being in Casks of not less than Thirty-six Gallons, and in the brewing whereof not less than Two Bushels of Malt shall have been used to every Thirty-six Gallons of such Beer or Ale; and all and every Person intending to export such Beer or Ale from any Part of the United Kingdom shall give to the Excise Port Surveyor, or Officer of Excise acting as Port Surveyor, at the Port of Shipment, Notice thereof, in manner directed and required by an Act passed in the Fifty-sixth Year of the Reign of His Majesty King *George* the Third, intituled *An Act for the making more effectual Provision for the Prevention of Smuggling, and rewarding Officers and Persons making Seizures and capturing Smuggling Vessels, for licensing Luggers employed in the* North Sea *Fishery, and obliging Exporters of exciseable Goods on Drawbacks to give Notice of Shipment;* and the said Export Surveyor, or other Officer of Excise acting as Export Surveyor, having examined or caused to be examined the Beer or Ale so intended to be shipped, and of the shipping whereof such Notice shall have been given, or otherwise satisfied himself with respect to the same, shall sign his Name to the said Notice as having received the same, and shall transmit the said Notice so signed to the proper Officer of Customs in whose Presence such Beer or Ale is to be shipped, and the said Officer of Customs, having seen the said Beer or Ale duly shipped in his Presence in and on board of the Ship or Vessel specified in the Notice, shall certify the due Shipment thereof and the Day when the same was shipped on the said Notice, and shall return the said Notice, with such Certificate of Shipment thereon, to the Excise Export Surveyor, or Officer of

56G.3. c.104.

Excise acting as Export Surveyor; and the said Export Surveyor or Officer of Excise having received such Notice, with such Certificate of Shipment thereon, shall, at the Expiration of One Calendar Month from the Date of such Shipment, make out and deliver to the Exporter, or his Clerk or Manager, a Debenture, expressing the Quantity of Beer so shipped, and the Amount of Drawback payable in respect thereof.

Oath to be made on Debenture for obtaining Drawback.

XI. And be it further enacted, That before any such Debenture shall be paid, the Exporter of the Beer or Ale therein mentioned, or his principal Clerk or Manager, together with the Brewer thereof, or his Foreman or Manager, shall make Oath on the said Debenture before the said Export Surveyor, or Officer of Excise acting as such, that the said Quantity of Beer or Ale was put on board the Ship, and exported therein as Merchandize to be spent beyond the Seas, and no Part thereof for the Ship's Use, and that according to the best of his and their Knowledge and Belief the same has been brewed wholly from Malt which has been charged with and paid the Duty of Two Shillings and Seven-pence for every Bushel thereof, and shall also specify in such Oath the Time when and the Place where, and the Brewer, being an entered and licensed Brewer for Sale, by whom such Beer or Ale was brewed, and that the Quantity of Malt employed in the brewing of such Beer was in the Proportion of not less than Two Bushels Imperial Standard Bushel Measure for every Thirty-six Gallons thereof; and if any such Oath shall be found to be false or untrue in any Particular or Respect, the Person making the false or untrue Statement shall forfeit and lose the Sum of Two hundred Pounds, and the Debenture on which the same shall be made shall be and become null and void, and if unpaid, Payment thereof shall be withheld, or if paid, the Amount thereof shall and may be recovered back, in the same Manner and by the same Means and Methods as any Duty of Excise or Penalty may be sued for and recovered under any Law or Laws of Excise.

Collector of Excise, on Debenture being produced to him, to pay the Amount.

XII. And be it further enacted, That every such Debenture, together with the said Oath thereon, being produced to the Collector of Excise within whose Collection such Beer or Ale shall have been exported, the said Collector shall forthwith, out of the Monies in his Hands, pay the Amount thereof to the Person or Persons who shall appear by the said Debenture to be entitled to the same.

Where a Landing Certificate is required, it shall be produced before Payment of Debenture.

XIII. Provided always, and be it further enacted, That where by any Law or Laws of Excise in force a Certificate of the due landing of any Goods or Commodities at the Place to which the same shall have been exported on Drawback as Merchandize shall be required, such Certificate of the due landing of any Ale or Beer exported to any such Place shall be produced to the Collector of Excise before any such Debenture shall be made out or paid.

XIV. And

All Laws in force in Great Britain relating to the Export of exciseable Commodities on Drawbacks to apply to the Export of Beer.

XIV. And be it further enacted, That all the Laws, Clauses, Enactments, Powers, Authorities, Rules, Regulations, Fines, Penalties, and Forfeitures in force in *Great Britain* before the passing of this Act, relating to the Export of any exciseable Goods or Commodities on Drawbacks, shall, as far as the same shall be applicable, extend to and be deemed and construed to extend to the Exportation of Beer and Ale under the Authority of this Act from any Part of the United Kingdom, and shall be observed, enforced, and put in execution with respect to such Exportation, and the Payment of the Drawback hereby granted, as fully and effectually as if the same were repeated and re-enacted in this Act.

Brewers to make Entry of all Premises and Utensils used for brewing or storing of Beer and Malt.

XV. And be it further enacted, That every Brewer of Beer for Sale in *Great Britain* shall make a true and particular Entry in Writing of every Store, Building, Room, and Place, and of every Mash Tun, by him or her intended to be used in or for the brewing or keeping of Worts or Beer, at the nearest Office of Excise, specifying in such Entry the particular Use or Purpose for which such Store, Building, Room, or Place shall be intended to be used, and shall also specify and distinguish in such Entry every Building or Place in which he or she shall intend to store and keep the Malt and the Hops to be used by him or her in the brewing of Beer, and shall store and deposit all such Malt and all such Hops in one or more of such entered Buildings so specified to be used for keeping Malt or for keeping Hops respectively, and shall not use or employ any Malt or Hops which shall not have been so stored and deposited in and taken from one or more of such Buildings or Places so specified and distinguished; and if any such Brewer shall use any Store, Building, Room, or Place, or Mash Tun, without having made such Entry thereof as aforesaid, in or for the brewing or keeping of Worts or Beer, or shall store or keep any Malt or Hops to be used by him or her in the brewing of Beer in any Building or Place which shall not have been specified and distinguished in such Entry as aforesaid, or shall use or employ any Malt or Hops in the brewing of Beer which shall not have been stored and deposited in and taken from an entered Building or Place so specified and distinguished as aforesaid, every such Brewer so offending shall for every such Offence forfeit and lose the Sum of Two hundred Pounds; and all Worts or Beer which shall be found in any Store, Building, Room, or Place, or Mash Tun, not specified and distinguished in such Entry as aforesaid, and the Casks containing the same, and all Malt or Hops which shall be found in any Store, Building, Room, or Place entered or used for the brewing of Beer, other than Malt taken from one or more of such Buildings or Places so specified and distinguished, for the Purpose of being employed in the brewing of Beer, shall be forfeited, and shall and may be seized by any Officer of Excise.

Penalty, 200*l.* and Forfeiture of Utensils, &c.

Officers may enter any Buildings or Places used by Brewers

XVI. And be it further enacted, That it shall be lawful for any Officer of Excise, and every Person in aid and assistance of such Officer, at any Time, to enter into and remain so long as such Officer may think fit, for the Purposes herein-after mentioned, in any

any Building or Place belonging to or used by any such Brewer, or by any Dealer in or Retailer of Beer, for the brewing or keeping of Worts or Beer, or for the storing or keeping of Malt or Hops; and it shall be lawful for such Officer of Excise, and any Person in aid and assistance of such Officer, to inspect any such Building or Place, and to take such Account as such Officer shall deem necessary, of all Worts, Beer, and Malt and Hops therein, and of all other Matters and Things, and of all Vessels, Utensils, Goods, and Materials belonging to or in anywise appertaining to the Trade or Business of such Brewer or Dealer in or Retailer of Beer; and if any such Brewer or Dealer or Retailer shall oppose, molest, obstruct, or hinder any Officer of Excise, or any Person acting in the Aid or Assistance of such Officer, in entering into or remaining in any such Building or Place as aforesaid, or in inspecting the same, or taking any Account as aforesaid, or in the due Execution of the Duty of such Officer, every such Brewer or Dealer or Retailer so offending shall for every such Offence forfeit and lose the Sum of One hundred Pounds.

for the Purpose of inspecting or taking an Account of Beer or Malt therein.

Penalty on obstructing Officers, &c. 100*l.*

XVII. And be it further enacted, That it shall not be lawful for any Brewer of Beer for Sale in the United Kingdom to have in his or her Brewery, or in any Part of the entered Premises, or in any Mill connected with such Brewery or entered Premises, any raw or unmalted Corn or Grain whatsoever, either whole or unground, or ground or bruised; and that all raw and unmalted Corn or Grain, whether whole or unground, or ground or bruised, which shall be found in such Brewery or Premises or Mill, and all malted Corn or Grain, whether whole or unground, or ground or bruised, 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 of Excise, together with all Sacks, Casks, Vessels, or Packages in which such raw or unmalted Corn or Grain shall and may be contained, or in which such raw and unmalted Corn or Grain, and the malted Corn or Grain with which the same may or shall have been mixed, shall or may be contained; and every Brewer shall for every such Offence forfeit the Sum of Two hundred Pounds.

No Brewer to have raw or unmalted Grain in his Brewery Premises.

XVIII. And whereas it may occur that between the passing of this Act and the said Tenth Day of *October* One thousand eight hundred and thirty, when the Duties on Beer are to cease and determine, Persons other than Brewers now licensed to brew Beer for Sale may brew Quantities of Beer without the Payment of any Duty thereon, and after the said Tenth Day of *October* One thousand eight hundred and thirty may bring forward such Beer for Sale, and sell the same for Consumption; and Persons who are now entered and licensed as Brewers of Beer, and are thereby subject to the Payment of Duty on all Beer brewed by them prior to the said Tenth Day of *October* One thousand eight hundred and thirty, may be thereby greatly injured and damnified, unless Provision is made for allowing them to brew Beer, not to be sold or consumed until after the said Tenth Day of *October* One thousand eight hundred and thirty, free of Duty; be it therefore enacted, That it shall and may

For allowing Beer, not intended to be sent into Consumption until after 10th Day of October 1830, to be brewed free of Duty.

be lawful for any Brewer of Beer, from Time to Time, Twenty-four Hours before commencing to brew any Guile of Beer, to give Notice in Writing to the proper Officer of Excise, that the particular Guile of Beer then about to be brewed is for Beer not intended to be sold or sent into Consumption until after the Tenth Day of *October* One thousand eight hundred and thirty, and that he is desirous to brew the same without Payment of Duty, in which said Notice shall be specified the particular Vats or Casks into which such Beer is intended to be tunned and kept; and all such Beer shall be brewed under all the same Laws and Regulations as are now in force, and an Account taken thereof in the same Manner as if the Duty thereon was to be paid, levied, and collected; and when and as soon as such Beer shall be brewed and made, the same shall be run into the particular Vats or Casks specified in the Notice, and the Officer of Excise shall forthwith take an Account of all such Beer, and of the Duty which would be payable thereon; and all the Beer so brewed under such Notice shall be stored and deposited in a separate Store-room or Cellar, to be approved of by the Commissioners of Excise, and under the Locks and Keys of the Officer of Excise, or otherwise secured in such Manner as the Commissioners of Excise shall direct, and to their Satisfaction; and when and as often as any other Brewing of Beer shall be made by any such Brewer, to be stored or secured Duty-free, the Officer of Excise shall take an Account of all the Quantity which shall have been previously so stored or secured; and all Beer so brewed without Payment of Duty shall be kept so stored, and shall not be sold or sent into Consumption, or any Part thereof tapped or drawn off, until the Eleventh Day of *October* One thousand eight hundred and thirty; and on the Tenth Day of *October* One thousand eight hundred and thirty the proper Officers of Excise shall take an Account of all the said Beer which shall have been so brewed Duty-free, and stored or secured as aforesaid, and if upon such Account the whole Quantity of such Beer shall be found in the Stock of the Brewer who shall have brewed the same, deposited or secured as aforesaid, and the Officers of Excise shall be satisfied that it is the same Beer which was so brewed, and that no Part thereof has been sent into Consumption, or any Addition made thereto, or any Alteration therein, it shall and may be lawful for the Commissioners of Excise, and they are hereby authorized and empowered, to forego and remit the Charge of Duty thereon, and to allow the same to be sold without the Payment of such Duty.

If any Beer brewed as Duty-free shall be sent into Consumption prior to 10th of October 1830, or the Regulations not complied with, Brewer to be charged and pay Duty

XIX. Provided always, That if any Beer which shall be brewed under the Regulations aforesaid, as not to be sent into Consumption until after the said Tenth Day of *October* One thousand eight hundred and thirty, shall not at any Time previous thereto be so stored in such separate Store or Cellar, or otherwise secured according to the Directions of the Commissioners of Excise, and to their Satisfaction, or if any Brewer shall tap any Vat or Cask in which the same shall be tunned or kept, or shall sell or send out any Part thereof, or shall make any Addition to or Alteration therein by putting any other Beer in any such Vat or Cask, or if on the said Tenth Day of *October* One thousand eight hundred and thirty, or at any

Time previous thereto, the Officers of Excise shall not find all such Beer in the Stock of such Brewer so stored or secured and unaltered, or if any such Brewer shall use or practise any Art or Device to deceive the Officer of Excise in taking an Account of his Stock, or to remove any of the said Beer, or to evade any Part of the Duty on Beer with which previous to the said Tenth Day of *October* One thousand eight hundred and thirty he might or would be chargeable, then and in any such Case it shall and may be lawful for the Commissioners of Excise, and they are hereby authorized and required, to demand and collect the Duties charged on all the Beer brewed by such Brewer previous to the said Tenth Day of *October* One thousand eight hundred and thirty; and the said Brewer shall be liable to the Payment of all such Duties, and the same shall and may be levied, collected, and enforced under the Laws, Provisions, and Regulations now in force for collecting and securing the Duties on Beer.

on all the Beer brewed by him.

XX. And whereas it is expedient to provide for continuing the Drawback now payable on Beer or Ale exported, until the Fifth Day of *April* One thousand eight hundred and thirty-one, on such Beer as shall have been brewed in *Great Britain*, and charged with Duty, and on which Duty has been paid, and which may be exported before the said Day; be it therefore enacted, That until the Fifth Day of *April* One thousand eight hundred and thirty-one, the Drawback of Fourteen Shillings and Two-pence, now payable on the Exportation of every Barrel of Beer, shall be paid and payable on the Exportation of all Beer and Ale which shall have been brewed and charged with Duty before the Fourteenth Day of *April* One thousand eight hundred and thirty, and which any Brewer of Beer shall have declared to be intended for Exportation, and of which an Account shall have been taken under any Orders or Directions of the Lords Commissioners of His Majesty's Treasury, or of the Commissioners of Excise, issued for that Purpose, and which shall have been kept stored in Vats or Casks of not less than Eighteen hundred Gallons Imperial Standard Gallon Measure Content, and according to the Rules and Regulations contained in such Orders or Directions: Provided always, that such Drawback shall not be allowed on any Beer which shall not have been kept and stored in Casks of the full Size of Eighteen hundred Gallons, nor in any Case where the Rules and Regulations contained in any such Orders or Directions shall not have been in every Respect observed and fulfilled.

Beer brewed and exported before the 14th of April 1830, to be entitled to Drawback on Exportation until 5th of April 1831.

XXI. And be it further enacted, That all such Beer shall be exported, and the Drawbacks thereon paid, under the Laws, Enactments, and Regulations relating to the Exportation of Beer in force before the passing of this Act: Provided always, that every Exporter of such Beer intending to claim the said Drawback of Fourteen Shillings and Two-pence shall, on every Exportation thereof after the Tenth Day of *October* One thousand eight hundred and thirty, in addition to the other Oaths now required to be taken by the Exporter or Shipper of Beer, make Oath that the Beer about to be exported is Beer brewed before the Fourteenth Day of

Regulations as to the Exportation of such Beer.

of *April* One thousand eight hundred and thirty, and which was declared for Exportation as allowed under the Orders or Directions of the Lords Commissioners of the Treasury or Commissioners of Excise.

Nothing in the Act 1 W. 4. c. 64. to affect the Licences required by Law to be taken out by Brewers and Dealers in Beer, and by Publicans.

XXII. And whereas an Act was passed in this present Session of Parliament, intituled *An Act to permit the general Sale of Beer and Cyder by Retail in* England, whereby the Commissioners of Excise are authorized and empowered to grant Licences to Persons to retail Ale or Beer or Cyder without such Persons obtaining or producing a Certificate or Authority granted to such Persons by Justices of the Peace or Magistrates; be it further enacted, That nothing in the said Act or in this or any other Act contained shall extend or be deemed or construed to extend in any Manner to interfere with the Licences now required by Law to be taken out and renewed by Brewers of and Dealers in Beer, and Persons keeping common Inns, Alehouses, and Victualling Houses, and selling Beer, Ale, and Cyder, and Wines and Spirituous Liquors, by Retail, to be drank or consumed on the Premises, but that all and every Brewers and Brewer of and Dealer in Beer shall take out such Licences as are now by Law required to be taken out by such Brewers and Dealers respectively; and every Person who shall sell any Beer or Ale in Quantities not less than Four Gallons and a Half or Two Dozen reputed Quart Bottles, to be drank or consumed elsewhere than on the Premises where sold, shall be deemed a Dealer in Beer; and every Person who shall keep a common Inn, Alehouse, or Victualling House, and sell Beer, Ale, and Cyder, and Wines and Spirituous Liquors, by Retail, to be drank and consumed on the Premises, shall take out the several Licences now by Law required, under the same Rules, Regulations, Restrictions, Powers, Authorities, Provisions, Penalties, and Forfeitures as such Licences are now granted and issued under.

Nothing in this Act to interfere with the Rights of Magistrates, Trustees, &c. in Cities, Burghs, and Places in Scotland, to collect their local Duties on Beer and Ale.

XXIII. And whereas in the City of *Edinburgh*, and in other Cities, Towns, Burghs, and Places in that Part of *Great Britain* called *Scotland*, by several Statutes heretofore passed, certain Rates, Impositions, and Duties are imposed and collected on Beer and Ale, to and for the Use of the said Cities, Towns, Burghs, and Places, and are appropriated and applied to certain Purposes specified in the several Statutes imposing the same, for the levying and collecting of which said Rates, Impositions, and Duties the Charges made by His Majesty's Officers for levying and collecting such Revenue of Excise, or an Abstract thereof under the Hands of the Officers of Excise, have been available to the Magistrates of the City of *Edinburgh*, and the other Cities, Towns, Burghs, and other Places aforesaid, for levying and collecting the said Rates, Impositions, and Duties: And whereas by reason of the Duties on Beer and Ale payable to His Majesty ceasing to be collected under the Provisions of this Act, the Magistrates of the said Cities, Towns, Burghs, and other Places will be deprived of the Means heretofore used for raising, collecting, and levying the said Rates, Impositions, and Duties; and it is therefore expedient, in order to prevent any Injury or Loss to any of the said Cities, Towns, Burghs, or Places

Places in which such Rates, Impositions, or Duties are payable, to provide Means for the due Collection and Payment thereof; be it therefore enacted, That nothing in this Act contained shall affect or be deemed or construed to affect, alter, or in any Manner interfere with the Right or Title of the Magistrates of the City of *Edinburgh*, or of any other City, Town, Burgh, or Place in *Scotland*, or of any Trustees or Body Corporate, or other Person or Persons having Right by any of the Statutes aforesaid to collect, receive, raise, and recover any Rates, Impositions, or Duties now payable on Beer or Ale within the same; and that in order to the due Collection, raising, levying, and recovering thereof, every Brewer of Beer or Ale, liable to the Payment of any such Rates, Impositions, and Duties in the City of *Edinburgh*, or in any other City, Town, Burgh, or Place, shall, from and after the Tenth Day of *October* One thousand eight hundred and thirty, at the End of every Month make a true and particular Entry or Return to the Magistrates, or the Trustees, Body Corporate, or other Person or Persons having the Right to collect such Rates, Impositions, and Duties within the City, Town, Burgh, or Place in which such Brewer shall reside or carry on his Brewery, or to such Person or Persons as the Magistrates, Trustees, Body Corporate, or other Person or Persons having such Right shall appoint, of all Beer or Ale which such Brewer shall have brewed or made in that Month preceding; and such Brewer shall also at the End of every Month make a true and particular Entry or Return to the Magistrates or the Trustees or Body Corporate or Person or Persons having Right as aforesaid, or to such other Person or Persons as shall be appointed in that Behalf as aforesaid, of all Beer or Ale which such Brewer shall have sold without the Limits of the City, Town, Burgh, or Place in which such Brewer shall reside or carry on his Brewery, or within which such Votes, Duties, and Impositions shall be payable; and every such Entry or Return shall, if required by the Magistrate or other Person or Persons aforesaid, be verified on the Oath or Affirmation (which Oath or Affirmation any One of the Magistrates of the City, Town, Burgh, or Place is hereby authorized and empowered to administer) of the said Brewer, or his principal Workman or Servant; and it shall and may be lawful for the Magistrates, Trustees, Body Corporate, or other Person or Persons having such Right as aforesaid, within every City, Town, Burgh, and Place respectively, to collect, recover, levy, raise, and enforce the Payment of the said Rates, Impositions, and Duties payable within such City, Town, Burgh, and Place respectively, according to the Quantity of Beer or Ale mentioned in such Two several Entries or Returns, in the Manner, and by the same Means, Powers, Penalties and Forfeitures, and Authorities, as they are now empowered to raise, levy, collect, and enforce the same, or as any other Rates, Impositions, and Duties payable within any such City, Town, Burgh, or Place may be raised, levied, collected, and enforced, or by ordinary Action in any competent Court: Provided always, that all and every Brewer and other Person and Persons shall remain entitled to and shall receive all such Allowances and Drawbacks, in respect to such Rates, Impositions, and Duties, as they are now entitled to.

Brewers in such Places to make monthly Returns of the Beer brewed by them.

Penalty on Brewers neglecting or refusing to make Returns, or making false Returns.

XXIV. And be it further enacted, That if any Brewer of Beer or Ale shall neglect or refuse to make any such Entry or Return, or to verify the same when required so to do, or shall make any false or untrue Entry or Return, every such Brewer shall forfeit and pay the Sum of Twenty Pounds, to be recovered and applied in the same Manner and under the same Powers, Provisions, and Authorities as any other Penalty or Forfeiture may be recovered or applied under any Act or Acts of Parliament granting the Rates, Impositions, and Duties on Beer and Ale in the City, Town, Burgh, or Place in which such Refusal or Neglect shall occur, or such false or untrue Entry be made.

Act may be altered this Session.

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

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