Sections 5, 7.

THE FOURTH SCHEDULE.

ENACTMENTS in which a reference to this Act is to be substituted.

38 Geo. 3. c. 5. -	An Act for granting to His Majesty an aid by a land tax to be raised in Great Britain for the service of the year one thousand seven hundred and ninety-eight.
48 Geo. 3. c. 161. - [ss. 10, 15, 17, 55, 59, 62, and 77.]	An Act for repealing the several duties under the management of the Commissioners for the Affairs of Taxes, and granting new duties in lieu thereof; for granting new duties in certain cases therein mentioned; for repealing the duties of Excise on licenses, and on carriages constructed by coachmakers, and granting new duties thereon, under the management of the said Commissioners for the Affairs of Taxes; and also new duties on persons selling carriages by auction or on commission.
48 Geo. 3. c. 55. - [Sch. A.]	An Act for repealing the duties of assessed taxes, and granting new duties in lieu thereof, and certain additional duties to be consolidated therewith; and also for repealing the stamp duties on game certificates, and granting new duties in lieu thereof, to be placed under the management of the Commissioners for the Affairs of Taxes.
57 Geo. 3. c. 25. - [ss. 1, 2, 3, and 4.]	An Act to explain and amend an Act made in the forty-eighth year of His present Majesty, for repealing the duties of assessed taxes, and granting new duties in lieu thereof; and to exempt such dwelling-houses as may be employed for the sole purpose of trade, or of lodging goods, wares, or merchandize, from the duties charged by the said Act (23rd May 1817).
5 Geo. 4. c. 44. - - [s. 4.]	An Act for allowing persons to compound for their assessed taxes for the remainder of the periods of composition limited by former Acts, and for granting relief in certain cases.
4 & 5 Will. 4. c. 60. - [ss. 2, 5, 8, and 9.]	An Act to amend the laws relating to the land tax, and to consolidate the boards of stamps and taxes.
5 & 6 Will. 4. c. 20. - [ss. 4, 5, 8, and 9.]	An Act to consolidate certain offices in the collection of the revenues of stamps and taxes, and to amend the laws relating thereto.
6 & 7 Will. 4. c. 28. -	An Act to enable persons to make deposits of stock or Exchequer bills in lieu of giving security by bond to the Postmaster General, and Commissioners of Land Revenue, Customs, Excise, Stamps, and Taxes.
5 & 6 Vict. c. 35. -	The Income Tax Act, 1842.
5 & 6 Vict. c. 37. - [ss. 3, 4, 5, and 6.]	An Act to continue until the fifth day of April one thousand eight hundred and forty-four compositions for assessed taxes; and to amend the laws relating to the land and assessed taxes.
12 Vict. c. 1. - -	An Act to consolidate the Board of Excise and Stamps and Taxes into one Board of Commissioners of Inland Revenue, and to make provision for the collection of such revenue.
16 & 17 Vict. c. 34. -	The Income Tax Act, 1853.
23 Vict. c. 14. - -	An Act for granting to Her Majesty duties on profits arising from property, professions, trades, and offices.
29 Vict. c. 36. - - [s. 8.]	An Act to grant, alter, and repeal certain duties of Customs and Inland Revenue, and for other purposes relating thereto.
34 & 35 Vict. c. 103. [s. 31.]	The Customs and Inland Revenue Act, 1871.
41 Vict. c. 15. - - [ss. 12, 13, and 16.]	The Customs and Inland Revenue Act, 1878.

CHAPTER 20.

An Act to repeal the duties on Malt, to grant and alter certain duties of Inland Revenue, and to amend the Laws in relation to certain other duties.

[12th August 1880.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland, in Parliament assembled, towards raising the necessary supplies to defray Your Majesty's public expenses, and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several duties herein-after mentioned, and do therefore most humbly beseech

Your Majesty that it may be enacted; and be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title.

1. This Act may be cited as the Inland Revenue Act, 1880.

Interpretation of terms.

2. In this Act each of the following terms shall have the meaning assigned to it by this section, unless it is otherwise expressly provided, or there is something in the subject or context inconsistent therewith:

"Person" includes a body of persons, whether corporate or unincorporate.

"Malt trader" means and includes a maltster or maker of malt, a dealer in malt, a roaster of malt, a brewer of beer for sale, and a vinegar maker.

"Beer" includes ale, porter, spruce beer, and black beer, and any other description of beer.

"Brewer" means a brewer of beer.

"Sugar" means any saccharine substance, extract, or syrup, and includes any material capable of being used in brewing except malt or corn.

"Commissioners" means Commissioners of Inland Revenue.

"Collector" means the collector of Inland Revenue for the collection in which the premises of a brewer are situate, and includes a person acting as such collector.

"Officer" means officer of Inland Revenue.

"Proper officer" means the officer of the division or ride in which the premises of a brewer are situate, and includes a person acting as such officer, and also any officer superior in matters of excise to such officer.

"Prescribed" and "approved" mean respectively prescribed or approved by the Commissioners.

PART I.

MALT.

Repeal of Duties on Malt and Provisions as to Malt in Stock.

Repeal of excise duties on malt, &c.

3. On the first day of October one thousand eight hundred and eighty, the following duties of excise shall cease to be charged and payable; (that is to say,)

The duties on malt;

The duty on sugar used by any brewer of beer for sale in the brewing or making of beer, or in the preparation therefrom of any liquor or substance to be used as colouring in the brewing or making of beer;

The duties on licences to be taken out by—

A maltster or maker of malt;

A roaster of malt;

A dealer in roasted malt; and

A brewer of beer for sale;

And the drawbacks of excise now payable on malt and beer shall cease to be allowed.

Customs duties on malt, &c. to cease.

4. On and after the first day of October one thousand eight hundred and eighty the duties of customs on the following articles, viz., malt, vinegar and pickles preserved in vinegar, shall cease and determine. And the prohibition contained in the forty-second section of the Customs Consolidation Act, 1876, so far as respects extracts, essences, or concentrations of malt, shall on that day cease and be removed.

Allowance on malt in stock.

5. There shall be paid or allowed to every malt trader for all dry unground malt produced to, and taken account of by, the proper officer, and the quantity thereof ascertained between the twenty-seventh and thirtieth days of September one thousand eight hundred and eighty, both days inclusive, as his stock and in his custody and possession, and for

which duty shall have been paid or charged, the several allowances and sums of money following; (that is to say,)

For every bushel of such malt made in England from barley, or any other corn, two shillings and sevenpence, with five per centum thereon;

For every bushel of such malt made in Scotland or Ireland from barley, or any other corn, except bear or bigg, two shillings and sevenpence, with five per centum thereon;

And for every bushel of such malt made in Scotland or Ireland from bear or bigg only without any mixture of barley or any other corn therewith, two shillings, with five per centum thereon;

Provided, that, from the quantity of all brown or porter malt, and roasted or black malt, there shall be deducted twenty per centum for the swell and increase thereof over the quantity of such malt charged with duty; but, if such malt shall be screened and cleaned, there shall be deducted fifteen per centum only, and from all other unscreened or partially screened malt there shall be deducted five per centum, and the allowance shall be computed and paid or allowed only on the remaining quantity of such malt after making such deductions respectively.

Rules to be observed by malt trader on claiming allowance.

6. (1.) Every malt trader claiming allowance in respect of any malt must, in order to entitle him to the allowance, observe the following rules:—

(*a.*) He must give notice in writing to the proper officer three days previously to the said twenty-seventh day of September one thousand eight hundred and eighty, of his name and place of abode, the description of the business carried on by him as a malt trader, and the place where the malt is deposited, and whether the malt is fully screened or otherwise:

(*b.*) The malt must be completely dried and finished:

(*c.*) Before the said twenty-seventh day of September one thousand eight hundred and eighty the malt must be placed so as to enable the officer conveniently to gauge the same and ascertain the quantity thereof:

(*d.*) In case any corn shall be in operation for making into malt at any time between the said twenty-seventh and thirtieth days of September one thousand eight hundred and eighty, both inclusive, and shall be actually made into malt, dried and finished, before the time when the officer shall first take an account of the malt in the stock of the malt trader, he shall be entitled to claim allowance in respect of such malt upon giving twelve hours previous notice in writing to the proper officer, specifying the quantity of such malt, and the place where the same is deposited, and whether it is fully screened, or otherwise; and all such malt shall be kept separate from all other malt, and so as to enable the officer conveniently to gauge the same and take an account thereof:

(*e.*) The malt trader shall not alter the position of any malt in respect of which an allowance is claimed or remove the same or any part thereof until after the said thirtieth day of September one thousand eight hundred and eighty, and after the officer shall have gauged the same and taken an account thereof.

(2.) If any licensed brewer shall be desirous of making use of any malt belonging to him in respect of which an allowance has been claimed, he may do so upon giving to the proper officer twenty-four hours previous notice in writing specifying the quantity intended to be used.

(3.) If from any inevitable accident or unforeseen circumstance a malt trader shall be prevented from receiving into his stock, before the said twenty-seventh day of September one thousand eight hundred and eighty, and in time to enable him to comply with the foregoing rules, any malt which shall have been delivered to any common carrier to be conveyed to such malt trader within seven days previously to the said last-mentioned day, the Commissioners may, upon proof to their satisfaction of the facts and that no fraud has been committed or intended with regard to such malt, grant to such malt trader the allowance in respect thereof subject to such regulations as they may make in that behalf.

Mode of payment of allowance.

7. (1.) When an account has been finally taken of any malt the proper officer shall give to the malt trader a certificate in the prescribed form, specifying the quantity of the malt for which he shall be entitled to an allowance, and the amount of such allowance.

(2.) Upon the production of the certificate to the collector with a declaration made by the malt trader before a justice of the peace, or such collector, stating as follows:

(*a.*) That all duties have been paid or charged in respect of the malt specified in the certificate;

(*b.*) That no part of such malt has been taken account of more than once for the purpose of obtaining an allowance;

(*c.*) That the malt is of the respective kinds mentioned in the certificate, and was at the time specified therein in the custody or possession of such malt trader as his property, or for the use of some other malt trader;

(*d.*) That the statements in the certificate are true, and that no fraud was practised upon the officer taking the account,

the collector shall pay to the malt trader the sum specified in the certificate on or within six days after the twentieth day of November one thousand eight hundred and eighty, if the duties upon such malt have been paid, or shall cancel any charge which has been made in respect of the said malt, if the duties have not been paid.

(3.) If any person shall knowingly make any alteration in any certificate, or make use, or attempt to make use, of any untrue certificate, or shall make any false statement in any such declaration, he shall incur a fine of five hundred pounds.

Officer may enter premises of malt trader.

8. (1.) An officer may at any time in the daytime, between the said twenty-seventh and thirtieth days of September one thousand eight hundred and eighty, both inclusive, enter every house or other place where any malt, in respect of which an allowance has been claimed, is deposited, and inspect and examine the same.

(2.) Every malt trader who shall claim allowance shall, in order to entitle him thereto, with his servants and workmen, whenever required by an officer, aid and assist in the examination, gauging, measuring, and taking account of the malt.

(3.) If any person shall obstruct or hinder an officer in the execution of any of his powers in relation to malt subject to allowance, or shall practise any fraud or contrivance with intent to deceive an officer in taking any such account as aforesaid, or whereby Her Majesty may be defrauded, he shall for every such offence incur a fine of two hundred pounds, and all malt in respect of which any such offence is committed shall be forfeited.

Malt traders who have sold malt as duty paid to deduct or repay the allowance.

9. Every malt trader who shall have sold or delivered, or shall have contracted to sell or deliver, any malt as duty paid, but in respect of which an allowance is granted under this Act, shall deduct from the purchase money, or if the purchase money has been paid, shall repay, the amount of any allowance which may be granted to such malt trader in respect of such malt.

PART II.

Brewers and Excise Duty on Beer.

Brewers licence.

10. (1.) On and after the first day of October one thousand eight hundred and eighty, there shall be granted and paid for the use of Her Majesty, her heirs and successors, the following duties of excise on licences to be taken out annually by brewers in the United Kingdom; (that is to say),

	£	*s.*	*d.*
On a licence to be taken out by a brewer for sale - -	1	0	0
On a licence to be taken out by any other brewer - -	0	6	0

(2.) Every such licence shall be in such form as the Commissioners shall direct, shall, whenever issued, be granted only on payment in full of the duties respectively, and shall expire on the thirtieth day of September in each year.

(3.) If any person shall brew beer without having in force a proper licence under this Act, he shall incur a fine of one hundred pounds, and all worts, beer, and vessels, utensils, and materials for brewing in his possession shall be forfeited.

Excise duty on beer.

11. On and after the first day of October one thousand eight hundred and eighty, there shall be charged, collected, levied, and paid for the use of Her Majesty, her heirs and suc-

cessors, in respect of beer brewed in the United Kingdom, a duty calculated according to the specific gravity of the worts thereof; that is to say,

Upon every thirty-six gallons of worts of a specific gravity of one thousand and fifty-seven degrees the duty of six shillings and threepence;

and so in proportion for any difference in quantity or gravity.

Equivalent of "bushel of malt" in corn or sugar, and definition of expression.

12. Forty-two pounds weight of malt or corn of any description, or twenty-eight pounds eight of sugar, shall be deemed the equivalent of a bushel of malt; and the expression "bushel of malt" shall include either of its equivalents, or any quantities of malt, corn, and sugar, or any two of those materials, as by relation to such equivalents shall be equal to a bushel of malt.

Regulations as to charge of duty.

13. (1.) Every brewer shall be deemed to have brewed thirty-six gallons of worts of the gravity of one thousand and fifty-seven degrees for every two bushels of malt entered or used by him in brewing.

(2.) The duty on beer brewed by a brewer other than a brewer for sale shall be charged on the quantity of worts by relation to materials as aforesaid.

(3.) The duty on beer brewed by a brewer for sale shall be charged in respect of every thirty-six gallons of worts produced of the gravity or original gravity of one thousand and fifty-seven degrees, and so in proportion for any difference in quantity or gravity as entered n the book by the brewer, or as ascertained by the officer, whichever is higher.

(*a.*) If the amount of worts deemed to have been brewed by relation to materials exceeds in quantity and gravity by more than four per centum the worts produced from such materials, the duty shall be charged in respect of the excess over and above the four per centum.

(*b.*) In respect of such accidental loss and waste as arises in the brewing of beer, a deduction of six per centum shall be made from the quantity of worts produced.

(4.) Where the materials used in brewing by a brewer for sale are proved to the satisfaction of the Commissioners to be of such a description or nature that some deduction from the quantity chargeable by relation to materials should be made, they shall make such a deduction from that quantity as shall, in their opinion, afford just relief to the brewer.

Mode of ascertaining gravity and quantity.

14. (1.) An approved saccharometer and tables shall be used to ascertain the quantity by relation to gravity of all worts; and, in calculating the gravity, a degree of gravity shall be taken as equal to one thousandth part of the gravity of distilled water at sixty degrees Fahrenheit.

(2.) The quantity and gravity so ascertained shall be deemed to be the true quantity and gravity of such worts.

Mode of ascertaining original gravity.

15. When fermentation has commenced in any worts so that the original gravity cannot be ascertained by the saccharometer, such gravity may be determined in the following manner:

(1.) A sample is to be taken from any part of such worts and a definite quantity thereof by measure at the temperature of sixty degrees Fahrenheit shall be distilled:

(2.) The distillate and residue shall each be made up with distilled water to the original measure of the quantity before distillation, and the gravity of each shall be ascertained:

(3.) The number of degrees by which the gravity of the distillate is less than the gravity of distilled water shall be deemed the spirit indication of the distillate:

(4.) The degrees of original gravity standing opposite to such spirit indication in the Table in the first Schedule to this Act added to the specific gravity of the residue shall be deemed to be the original gravity of the worts.

Payment of duty.

16. The duty on beer shall become due immediately on the same being charged by the officer, but, in the case of a brewer for sale, the Commissioners may cause the charge to be made up at the close of each month in respect of all the brewings during that month, and, in that case, the aggregate of the amounts of worts deemed to be brewed by relation to materials, and the aggregate of the amounts of worts produced shall be treated as worts deemed to be brewed or produced in one brewing, and the Commissioners may, if they

think fit, defer the payment of the duty upon such terms as may be prescribed: Provided that the time for payment shall not be later than the fifteenth day of the month succeeding the month in which the duty was charged.

Power to distrain for duties in arrear.

17. (1.) If any duty payable by a brewer remains unpaid after the time within which it is payable, the collector may, by warrant signed by him, empower any person to distrain all beer, malt, or other materials for brewing, vessels, and utensils belonging to the brewer, or in any premises in the use or possession of the brewer or of any person on his behalf or in trust for him, and to sell the same by public auction, giving six days previous notice of the sale.

(2.) The proceeds of sale shall be applied in or towards payment of the costs and expenses of the distress and sale, and in or towards payment of the duties due from the brewer, and the surplus, if any, shall be paid to the brewer.

(3.) In the event of any beer, malt, or other materials being so distrained, the brewer may, at any time before the day appointed for the sale, remove the whole or any part thereof on paying to the collector, in or towards payment of the duty, the true value of the beer, malt, or other materials.

Loss by fire &c.

18. When any materials upon which a charge of duty has been made, or any worts or beer, shall be destroyed by accidental fire or other unavoidable cause, while the same are on the entered premises of a brewer, the Commissioners shall, on proof of such loss to their satisfaction, remit or repay the duty charged or paid.

As to Brewers for Sale.

Certain persons to be deemed brewers for sale.

19. Any person who brews beer for the use of any other person at any place other than the premises of the person for whose use the beer shall be brewed, and any person licensed to deal in, or retail, beer, who brews beer, shall be deemed to be a brewer for sale.

A brewing book to be delivered to brewers for sale and provisions to be observed in relation thereto.

20. A book in the prescribed form shall be delivered by an officer to every brewer for sale, and the following provisions shall have effect in relation to the book, and to the entries to be made therein:—

(1.) The brewer shall keep the book in some part of his entered premises at all times ready for the inspection of the officers, and shall permit any officer at any time to inspect the same and make extracts therefrom.

(2.) The brewer shall enter separately in the book the quantity of malt, corn, and sugar which he intends to use in his next brewing, and also the day and hour when such next brewing is intended to take place.

(3.) The brewer shall make such entry, so far as respects the day and hour of brewing, twenty-four hours at the least before he shall begin to mash any malt or corn, or dissolve any sugar, and so far as respects the quantity of malt, corn, and sugar, two hours at the least before the hour entered for brewing.

(4.) The brewer shall, two hours at the least before the hour entered for brewing, enter the time when all the worts will be drawn off the grains in the mash tun.

(5.) The brewer shall, within one hour of the worts being collected, or, if the worts be not collected before nine in the afternoon, before nine in the forenoon of the following day, enter the particulars of the quantity and gravity of the worts produced from each brewing, and also the description and number of the vessel or vessels into which the worts have been conveyed.

(6.) The brewer shall, at the time of making any entry, insert the date when the entry is made.

(7.) The brewer shall not cancel, obliterate, or alter any entry in the book, or make therein any entry which is untrue in any particular.

(8.) The brewer shall, if so required by the Commissioners, send notice in writing containing the prescribed particulars to the proper officer forty-eight hours before his next brewing is intended to take place.

For any contravention of this section the brewer shall incur a fine of one hundred pounds.

Marking of vessels and rooms and

21. (1.) Every brewer for sale must cause to be legibly painted with oil colour, and keep so painted, on some conspicuous part of every mash tun, underback, wort receiver,

positions of vessels.

copper, heating tank, cooler, and collecting and fermenting vessel, intended to be used by him in his business, and of the outside of the door of every room and place wherein any part of his business is to be carried on, the name of the vessel, room, or place, according to the purpose for which it is intended.

(2.) When more than one vessel, room, or place is used for the same purpose, all such vessels, rooms, or places must be marked by progressive numbers.

(3.) All mash tuns, underbacks, wort receivers, coppers, heating tanks, coolers, and collecting and fermenting vessels, shall be so placed and fixed as to admit of the contents being accurately ascertained by gauge or measure, and shall not be altered in shape, position, or capacity without two days previous notice in writing to the proper officer.

(4.) For any contravention of this section the brewer shall incur a fine of one hundred pounds.

Entry of premises.

22. (1.) Every brewer for sale must, before he begins to brew, make entry in the prescribed form of all premises, rooms, places, and vessels intended to be used by him for his business, specifying the purpose for which each room, place, and vessel is to be used, and the mark by which it is distinguished.

(2.) The brewer must sign the entry, and deliver it to the proper officer.

Provisions as to operations in course of brewing.

23. (1.) All grains in a mash tun must be kept untouched for the space of one hour after the time entered in the book as the time for the worts to be drawn off, unless the officer has attended and taken an account of such grains.

(2.) All worts shall be removed successively, and in the customary order of brewing, to the underback, coppers, coolers, and collecting and fermenting vessels, and shall not be removed from the last-mentioned vessels until an account has been taken by the officer, or until after the expiration of twelve hours from the time at which the worts are collected in such vessels.

(3.) When worts shall have commenced running into a collecting or fermenting vessel, the whole of the produce of the brewing shall be collected within twelve hours.

(4.) For any contravention of this section the brewer shall incur a fine of fifty pounds.

Provision for case of excess in gravity of worts.

24. If the original gravity of any worts contained in the collecting or fermenting vessels shall at any time be found to exceed by five degrees the gravity as entered in the book by the brewer, or as ascertained by the officer, such worts shall be deemed to be the produce of a fresh brewing and be charged with duty accordingly.

Provisions as to the separation and the mixing of brewings.

25. (1.) Every brewer for sale shall keep the total produce of a brewing separate from the produce of any other brewing for the space of twenty-four hours, unless an account of the first-mentioned produce shall have been sooner taken by the officer.

(2.) He shall not mix the produce of one brewing with that of any other brewing, except in his store vats or casks, unless he shall have given previous notice in writing to the proper officer, and he shall specify in writing the quantity and gravity of the worts when mixed: Provided, that a brewer having weak worts of a gravity not exceeding twenty-five degrees, may, if he think fit, reserve them for mixing with the produce of his next brewing, but in such case he shall keep all such weak worts in the coppers, heating tanks, or other vessels entered for the purpose.

(3.) For any contravention of this section the brewer shall incur a fine of one hundred ounds.

Power for officer to take samples.

26. (1.) An officer may take such samples as he may deem necessary of any worts or beer or materials for brewing in the possession of any brewer for sale.

(2.) The brewer may, if he wishes, before any such sample is taken, stir up and mix together all such worts, beer, or materials from which the sample is taken.

Penalty for concealing worts or beer, or adding sugar thereto after duty charged.

27. If any brewer for sale shall conceal any worts or beer so as to prevent any officer from taking an account thereof, or shall mix any sugar with any worts or beer so as to increase the quantity or gravity thereof after an account of such worts or beer has been taken by an officer and the duty has been charged thereon, he shall, for every such offence, incur a fine of one hundred pounds, and the worts or beer in respect of which the offence is committed, together with the vessels containing the same, shall be forfeited.

Brewer to provide scales, weights, ladders, &c.

28. (1.) Every brewer for sale must provide and maintain sufficient and just scales and weights and other necessary and reasonable appliances to enable the officers to take account of, or check by weight, gauge, or measure all materials and liquids used or produced in brewing.

(2.) He must also render all necessary assistance to the officers in the taking of such accounts.

(3.) He must also, if required by the officer, provide sufficient lights, ladders, and other conveniences.

(4.) For every contravention of this section the brewer shall incur a fine of one hundred pounds.

Power of entry and examination by officers.

29. (1.) An officer may at any time, either by day or night, enter any part of the entered premises of a brewer for sale, to take an account of the materials used or to be used in brewing, and of the worts and beer produced.

(2.) If an officer, after having demanded admission into the entered premises of a brewer for sale, and declared his name and business at any entrance or window thereof, is not immediately admitted, the officer, and any person acting in his aid, may at any time, either by day or night (but at night only in the presence of an officer of the peace), break open any door or window of the premises, or break through any wall thereof for the purpose of obtaining admission, and the brewer shall incur a fine of one hundred pounds.

Power to enter and search for concealed pipes, &c.

30. (1.) If any officer has reason to suspect that any private or concealed pipe, or conveyance, or vessel, is kept or made use of by a brewer for sale, he may, either by day or night, but at night only in the presence of an officer of the peace, break open any part of the premises of such brewer and forcibly enter therein, and may break up the ground in or adjoining such premises, or any wall thereof, to search for such private or concealed pipe, or conveyance, or vessel.

(2.) If such officer shall find any such pipe or conveyance, he may enter any house in the possession of any other person into which such pipe or conveyance may lead, and may break up any part of such house or premises to search for the vessel communicating with such pipe.

(3.) Every such pipe, conveyance, or vessel, and all beer, worts, or materials for brewing found therein, shall be absolutely forfeited, and the brewer shall incur a fine of one hundred pounds.

(4.) If any damage is done in the search, and such search is unsuccessful, the damage shall be made good.

Obstruction of officers.

31. If any person by himself, or by any person in his employ, obstructs, hinders, or molests an officer in the execution of his duty, or any person acting in the aid of such officer, he shall incur a fine of one hundred pounds.

As to Brewers other than Brewers for Sale.

A brewing paper to be delivered to brewers other than brewers for sale for the purpose of entries therein.

32. A paper in the prescribed form shall be delivered by an officer to every brewer, other than a brewer for sale, if chargeable to the duty on beer under this Act, and the following provisions shall have effect in relation to the paper and the entries to be made therein :—

(1.) The brewer shall, before commencing to brew, enter in the paper the quantity of malt, corn, and sugar which he intends to use in the brewing;

(2.) The brewer shall, on demand by an officer, produce the paper for his inspection, and shall not cancel, obliterate, or alter any entry in the paper, or make any entry which is untrue in any particular.

For any contravention of this section the brewer shall incur a fine of ten pounds.

Provisions as to charge and payment of duty.

33. (1.) The Commissioners may, when they think fit, require a brewer other than a brewer for sale to verify the entries in the paper delivered to him by a declaration to be made by him before a justice of the peace or an authorised officer.

(2.) The charge of duty shall be made, and the duty shall be paid, at such times as the Commissioners shall appoint.

(3.) Provided that if the annual value of the house occupied by the brewer does not exceed ten pounds, the beer brewed by him shall not be charged with duty.

Beer brewed to be for domestic use.

34. (1.) A brewer, other than a brewer for sale, shall only brew beer for his own domestic use, or for consumption by farm-labourers employed by him in the actual course of their labour or employment.

(2.) The brewer shall only brew on premises occupied by him, or, in case the brewer occupies a house of an annual value not exceeding ten pounds, on premises gratuitously lent to him by a brewer other than a brewer for sale.

(3.) If the brewer contravenes either of the foregoing provisions of this section, or sells, or offers for sale, any beer brewed by him, he shall incur the penalty of ten pounds.

Power of entry.

35. Any officer may at all reasonable times enter and inspect any premises used for the purposes of brewing by a brewer other than a brewer for sale, and examine the vessels and utensils used by him for the purposes of brewing.

Drawback on Beer.

Drawback on beer exported.

36. On and after the first day of October one thousand eight hundred and eighty there shall be allowed and paid in respect of beer which shall be exported from the United Kingdom to foreign parts as merchandise, or shipped for use as ship's stores, a drawback calculated according to the original gravity thereof; (that is to say,)

Upon every thirty-six gallons of an original gravity of one thousand and fifty-seven degrees the drawback of six shillings and threepence,

and so in proportion for any difference in quantity or gravity.

Provisions as to the drawback.

37. (1.) It shall be lawful for any person to export as merchandise to foreign parts, or for use as ship's stores, any beer brewed by a brewer for sale in the United Kingdom.

(2.) The beer shall be in such casks or packages as may be prescribed, and the person intending to export the same shall produce to the proper officer at the place from which the beer is to be exported a declaration by the brewer made before an authorized officer stating the date upon which the beer was brewed and the original gravity thereof, and that the full duties of excise have been charged thereon.

(3.) He shall also give to the said officer a notice in the prescribed form specifying the mark and number on each cask or package to be exported, the original gravity and quantity of the beer therein, and the amount of the drawback claimed.

Samples to ascertain gravity of beer for export.

38. (1.) An officer or an officer of customs may take a sample of beer from any cask or package produced for shipment on drawback for the purpose of ascertaining in the manner authorized by this Act the original gravity thereof.

(2.) If the gravity so ascertained, or the quantity tested by gauge or measure, shall be less than the gravity or quantity stated in the declaration, and notice delivered to the proper officer, or, if such declaration or notice shall contain any untrue statement, no drawback shall be payable in respect of the beer therein referred to, and the brewer, and also the person intending to export the beer, shall incur a fine of fifty pounds.

As to debenture for payment of drawback.

39. (1.) The officer of customs at the port from which the beer is shipped shall endorse on the notice a certificate of the quantity of beer actually exported, and at the expiration of one month from the date of such certificate the proper officer shall deliver to the exporter or his agent a debenture in the prescribed form specifying the amount of the drawback payable in respect of the beer.

(2.) The debenture must be presented to the collector with a declaration endorsed thereon containing the prescribed particulars, signed by the exporter, and the collector shall thereupon pay to the exporter the amount specified in the debenture.

(3.) Where a certificate of landing at the port of destination is required, such certificate must be delivered to the collector previously to the payment of the drawback.

PART III.

Licences for the Sale of Liquors by Retail.

Meaning of terms.

40. For the purposes of this part of this Act each of the following terms shall have the meaning assigned to it in this section:

"Cider" includes perry:
"Sweets" includes made wines, mead, and metheglin:
"Beer" includes cider:
"Wine" includes sweets.

Alteration of the duties on certain excise licences.

41. On and after the first day of July one thousand eight hundred and eighty, in lieu of the duties of excise now payable on the licences mentioned in this section (except in the case of a licence to sell wine by retail to be taken out by a grocer in Scotland), there shall be charged and paid the duties following; (that is to say,)

	Duty. £	s.	d.
On a licence to be taken out by a person for the selling of cider by retail in England	1	5	0
On a licence to be taken out by a retailer of sweets in the United Kingdom	1	5	0
On a licence to be taken out by a person for the selling by retail in the United Kingdom of beer to be consumed on the premises	3	10	0
On a licence to be taken out by a person for the selling by retail in England of beer not to be consumed on the premises	1	5	0
On a licence (additional) to be taken out by a licensed dealer in beer in England or Ireland authorising him to sell by retail beer not to be consumed on the premises	1	5	0
On a licence to be taken out to sell wine by retail to be consumed on the premises	3	10	0
On a licence to be taken out by any person in England or Ireland for the sale by retail in any shop of wine not to be consumed on the premises	2	10	0

Duties on licences for the retailing of beer and wine.

42. (1.) On and after the first day of July one thousand eight hundred and eighty, there shall be charged and paid upon licences for the sale by retail of beer and wine to be taken out by any persons in the United Kingdom who may be authorised to obtain the same, the duties of excise following; (that is to say,)

	Duty. £	s.	d.
On a licence for the sale by retail of beer and wine to be consumed on the premises	4	0	0
On a licence for the sale by retail of beer and wine not to be consumed on the premises	3	0	0

(2.) Every such licence shall be in such form as the Commissioners shall direct, and shall expire in England or Ireland on the tenth day of October, and in Scotland on the fifteenth day of May, in each year.

Alteration of duties on licences to retailers of spirits.

43. (1.) On and after the first day of July one thousand eight hundred and eighty, in lieu of the duties of excise now payable on licenses to be taken out by retailers of spirits in the United Kingdom, there shall be charged and paid the duties following; (that is to say,)

	Duty. £	s.	d.
If the annual value of the dwelling-house in which the retailer shall reside or retail spirits, together with the offices, courts, yards, and gardens therewith occupied, is under 10*l.*	4	10	0
Is 10*l.* and under 15*l.*	6	0	0
„ 15*l.* „ 20*l.*	8	0	0
„ 20*l.* „ 25*l.*	11	0	0
„ 25*l.* „ 30*l.*	14	0	0
„ 30*l.* „ 40*l.*	17	0	0
„ 40*l.* „ 50*l.*	20	0	0
„ 50*l.* „ 100*l.*	25	0	0
„ 100*l.* „ 200*l.*	30	0	0
„ 200*l.* „ 300*l.*	35	0	0
„ 300*l.* „ 400*l.*	40	0	0
„ 400*l.* „ 500*l.*	45	0	0
„ 500*l.* „ 600*l.*	50	0	0
„ 600*l.* „ 700*l.*	55	0	0
„ 700*l.* or above	60	0	0

(2.) The holder of a licence to retail spirits chargeable with duty under this Act shall not be required to take out any further or other excise licence to enable him to sell beer or wine by retail. The holder of such licence shall not be liable for any per-centage, discount, or other charge more than the amount stated in the Act.

(3.) Any person applying for a six days and early closing licence for the sale of spirits as an auxiliary only to his business as a restaurateur or eating-house keeper, and not keeping an open drinking bar, shall be entitled to his licence at a sum not exceeding thirty pounds, no such reduction to be made unless the licensing justices shall have certified by indorsement on their certificate that the nature of the business carried on by the applicant justifies the reduced scale of charge.

(4.) Where in the case of premises of the value of fifty pounds or upwards it shall be proved to the satisfaction of the Commissioners that the premises are structurally adapted for use as an inn or hotel for the reception of guests and travellers desirous of dwelling therein, and are mainly so used, the amount of duty to be paid on a licence to retail spirits shall not exceed twenty pounds. Provided that the relief under this subsection shall not be given in case any portion of the premises is set apart and used as an ordinary public-house for the sale and consumption therein of liquors, and the annual value of such portion, in the opinion of the Commissioners, exceeds twenty-five pounds.

(5.) The amount of duty to be paid for a licence to retail spirits in any theatre granted under the provisions contained in the seventh section of the Act of the fifth and sixth years of the reign of King William the Fourth, chapter thirty-nine, shall not exceed twenty pounds.

(6.) The expression "retailers of spirits," as used in this section, does not include a spirit grocer in Ireland, as defined by section eighty-one of the Licensing Act, 1872, or a dealer in spirits selling spirits in bottle under an additional licence authorising him in that behalf, or a grocer in Scotland as defined by section two of the Public Houses (Scotland) Act, 1853.

(7.) In the case of premises in Ireland, the annual value, upon which the duty on the licence in respect of the premises is to be charged, shall not exceed the amount of the value assigned thereto in the valuation in force under the Act of the fifteenth and sixteenth years of Her Majesty's reign, chapter sixty-three, with the addition of twenty per centum of such amount; and the licensed person may appeal against the amount of annual value upon which the duty has been charged and paid to the chairman of the sessions of the peace for the county, or the recorder of the city or borough, in which the premises are situate, and such chairman or recorder shall have full power to hear and determine such

appeal, and his determination shall be final. If, in accordance with such determination, there shall have been any over-payment of duty, the amount shall be repaid.

Extension of six-day and early closing licences to the United Kingdom.

44. The provisions regarding six-day licences and early closing licences contained in section forty-nine of the Licensing Act, 1872, and sections seven and eight of the Licensing Act, 1874, shall be deemed to apply throughout the United Kingdom.

Duties on licences for the sale of liquors and tobacco in boats.

45. (1.) The duty now charged upon a licence to supply, retail, and sell foreign wine, strong beer, cider, perry, spirituous liquors, and tobacco to passengers on board any packet-boat or other vessel employed for the carriage and conveyance of passengers, to be consumed in or on board such boat or vessel, shall cease to be payable, and there shall be granted and paid the following duties of excise; (that is to say,)

Upon a licence to be taken out for the sale of spirits, wine, beer, and tobacco to be consumed on board a boat or vessel of any description employed for the carriage and conveyance of persons going as passengers from any place in the United Kingdom to any other place in the United Kingdom, or going from and returning to the same place on the same day,—

	Duty. £	s.	d.
If the licence is to be in force from the day of the date thereof until the thirty-first day of March next ensuing - - - -	5	0	0
If the licence is to be in force for one day only - - -	1	0	0

(2.) Such licences shall be granted under and be subject to the enactments contained in the Act of the ninth year of the reign of King George the Fourth, chapter forty-seven, as amended by section ten of the Act of the fourth and fifth years of the reign of King William the Fourth, chapter seventy-five, so far as such enactments are consistent with this Act and the terms of the licences respectively.

Supplementary.

Powers and provisions to be applied to excise duties, drawbacks, and licences under this Act.

46. The duties and drawbacks of excise, charged and allowed by Parts II. and III. of this Act, and the licences therein mentioned, shall be under the management of the Commissioners; and all the powers, provisions, regulations, and directions contained in any Act relating to excise duties, drawbacks, or licences, or to penalties or forfeitures under excise Acts, and now or hereafter in force, shall respectively be of full force and effect with respect to the duties and drawbacks charged and allowed by Parts I. and II. of this Act and the licences therein mentioned, and the penalties and forfeitures imposed by this Act, so far as the same are applicable and are consistent with the provisions of this Act, as fully and effectually as if the same had been herein specially enacted with reference to the last-mentioned duties, drawbacks, licences, penalties, and forfeitures respectively.

Construction of term "exciseable liquors" in billiard licence.

47. The grant of a duty on beer by this Act shall not be deemed to bring beer within the expression "exciseable liquors" as contained in the Third Schedule to the Act of the eighth and ninth years of Her Majesty's reign, chapter one hundred and nine.

Saving rights under certain charters.

48. Nothing in this Act contained shall in anywise alter or affect the rights and privileges now existing under the charters of—

(1.) Any university in the United Kingdom, or

(2.) The master, wardens, freemen, and commonalty of the Vintners of the city of London, or

(3.) The mayor or burgesses of the borough of Saint Albans in the county of Hertford.

Repeal of enactments in Second Schedule.

49. On the first day of October one thousand eight hundred and eighty the enactments described in the Second Schedule to this Act shall be and are hereby repealed, to the extent in the said schedule mentioned: Provided that this repeal shall not affect the past operation of any enactment hereby repealed, or the liability for, or recovery of, any duties charged before the said first day of October, or interfere with the institution or prosecution of any proceeding in respect of any offence committed, or any penalty or forfeiture incurred against or under any enactment hereby repealed.

PART IV.

Income Tax.

Grant of additional duties of income tax.

50. In addition to the duties of income tax granted by the Customs and Inland Revenue Act, 1880, there shall be charged, collected, and paid for the year which commenced on the sixth day of April one thousand eight hundred and eighty, in respect of all property, profits, and gains mentioned or described as chargeable in the Act of the sixteenth and seventeenth years of Her Majesty's reign, chapter thirty-four, the following duties of income tax; (that is to say,)

For every twenty shillings of the annual value or amount of property, profits, and gains chargeable under Schedules (A.), (C.), (D.), or (E.) of the last-mentioned Act, the duty of one penny;

And for every twenty shillings of the annual value of the occupation of lands, tenements, hereditaments, and heritages chargeable under Schedule (B.) of the last-mentioned Act, the duty of one halfpenny;

and such duties shall, in any assessments made or to be made for the said year, be added to, and charged, collected, and paid with the duties granted, by the Customs and Inland Revenue Act, 1880, and shall in all respects be levied under and be subject to the same provisions as the duties so granted.

Provisions for securing additional duties on dividends, &c., and as to right of deduction.

51. (1.) Provided that, in the case of dividends, interest, or other annual profits or gains, due or payable half-yearly or quarterly in the course of the said year which commenced on the sixth day of April one thousand eight hundred and eighty, where a half-yearly payment or quarterly payment shall have become due or payable prior to the passing of this Act, and duty at the rate of fivepence only shall have been paid thereon, such half-yearly payment or the two first quarterly payments shall be deemed to have been, or be, chargeable only with the duty of fivepence granted by the Customs and Inland Revenue Act, 1880, and the other half-yearly payment or the two other quarterly payments shall be chargeable and assessed and charged with the duty of sevenpence:

(2.) Provided also, that for determining the amount which may be deducted by any person liable to pay any rent, interest, annuity, or other annual payment in the course of the said year, on making the payment, where any such payment shall have been made prior to the passing of this Act, and duty at the rate of fivepence only shall have been deducted therefrom, the duty shall be deemed to be payable at the rate of fivepence for the first half of the said year, and at the rate of sevenpence for the other half of the said year.

(3.) Provided also, that the charge or deduction of duty at the rate of sixpence in the case of any payment made in the course of the said year prior to the passing of this Act shall be deemed to have been a legal charge or deduction.

Relief to owner-occupiers of land.

52. The relief given by section three of the Act of the fourteenth and fifteenth years of Her Majesty's reign, chapter twelve, and referred to in section forty-six of the said Act of the sixteenth and seventeenth years of Her Majesty's reign, chapter thirty-four, shall be extended and granted to every person occupying lands for the purposes of husbandry only, being the owner thereof, although he may not obtain his livelihood principally from husbandry.

PART V.

Stamps.

Composition for stamp duty on transfers of debenture and other stocks of municipal corporations.

53. (1.) Where any debenture stock, corporation stock, municipal stock, or funded debt, by whatever name known, has been or shall be created and issued by the council of any city or municipal borough under the provisions of the Local Loans Act, 1875, or of any other Act, the Council may, with the sanction of the Commissioners of Her Majesty's Treasury, agree with the Commissioners for the payment to them, by way of composition for the stamp duty on transfers of such stock, of a sum calculated (1) at the rate of one shilling and threepence for every full sum of ten pounds, and the like for every fraction

of ten pounds of the nominal amount of such stock inscribed in the name of each and every stockholder at the date of the composition; with the addition (2), when the period within which the stock is to be redeemed or paid off, or during which annual or other payments in respect of the redemption or payment off of the same are required to be made, exceeds sixty years, but does not exceed one hundred years from that date, of threepence for every such ten pounds or fraction of ten pounds; and (3), if the said period exceeds one hundred years, or no period is fixed for such redemption or payment off, or no such annual or other payments are required to be made, with the addition of the said sum of threepence, and a further sum of threepence for every such ten pounds or fraction of ten pounds; and in consideration of such payment transfers of the stock in respect of which such composition has been paid shall be exempt from stamp duty.

(2.) The provisions for composition contained in this section shall be substituted for any other enactments for a composition for the same duty, but shall not be applicable where any composition has been actually paid previously to the passing of this Act in respect of any stock then created and issued.

(3.) Where any such stock as in this section mentioned is issued in lieu of mortgages or debentures on the issue of which stamp duty has been paid, it shall be lawful for the Commissioners of Her Majesty's Treasury to reduce the amount of composition payable under this section by the amount of the stamp duty so paid or any part thereof.

Amendment of existing Acts as to composition for stamp duty.

54. The sum to be paid by way of composition for stamp duty in the following cases, that is to say,

(1.) Under sections three and four of the Metropolitan Board of Works (Loans) Act, 1870, on transfers of metropolitan consolidated stock and metropolitan annuities from time to time issued or granted after the passing of this Act; or 33 & 34 Vict. c. 24.

(2.) Under section four of the Canadian Stock Stamp Act, 1874, on transfers of stock of the Government of Canada from time to time inscribed after the passing of this Act in books kept in the United Kingdom; or 37 & 38 Vict. c. 26.

(3.) Under section three of the Colonial Stock Act, 1877, on transfers of colonial stock to which from time to time that Act is made to apply after the passing of this Act, 40 & 41 Vict. c. 59.

shall be calculated as if the rates enacted by this Act for the composition of the duty on transfers of stock created and issued by the council of any municipal borough were substituted for the rate or sum of seven shillings and sixpence in the said section respectively: Provided that where the holders of the debentures of the Government of a colony have, before the first day of July one thousand eight hundred and eighty, had an option given to them to exchange such debentures within twelve months for colonial stock, to which the Colonial Stock Act, 1877, applies, the composition for the stamp duty on transfers of colonial stock issued in accordance with any option declared within the said twelve months shall be the same as if this section had not been enacted.

Application of money received for composition to the reduction of the National Debt.

55. All sums certified by the Commissioners to have been received by way of composition for stamp duty on transfers of stock or annuities under this Act or any Act amended by this Act shall be paid over to the Commissioners for the Reduction of the National Debt, and shall be applied by them towards the reduction of the National Debt in such manner as the Commissioners of Her Majesty's Treasury from time to time direct.

Stamp on letter of renunciation may be adhesive.

56. The stamp duty of one penny on a letter of renunciation may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the letter of renunciation is executed.

The returns of certain banking companies need not be advertised.

57. It shall not after the passing of this Act be obligatory on the Commissioners to publish in any newspaper any return made to them by any banking company which is duly registered under the provisions of the several Acts specified in the Third Schedule to this Act, or any of them.

SCHEDULES.

FIRST SCHEDULE.

Containing a Table to be used in determining the original specific Gravity of Worts of Beer.

Degrees of Spirit Indication.	Degrees of original Specific Gravity.	Degrees of Spirit Indication.	Degrees of original Specific Gravity.	Degrees of Spirit Indication.	Degrees of original Specific Gravity.	Degrees of Spirit Indication.	Degrees of original Specific Gravity.
·1	·3	4·1	15·5	8·1	34·3	12·1	54·9
·2	·6	4·2	16·0	8·2	34·8	12·2	55·4
·3	·9	4·3	16·4	8·3	35·4	12·3	55·9
·4	1·2	4·4	16·8	8·4	35·9	12·4	56·4
·5	1·5	4·5	17·3	8·5	36·5	12·5	56·9
·6	1·8	4·6	17·7	8·6	37·0	12·6	57·4
·7	2·1	4·7	18·2	8·7	37·5	12·7	57·9
·8	2·4	4·8	18·6	8·8	38·0	12·8	58·4
·9	2·7	4·9	19·1	8·9	38·6	12·9	58·9
1·0	3·0	5·0	19·5	9·0	39·1	13·0	59·4
1·1	3·3	5·1	19·9	9·1	39·7	13·1	60·0
1·2	3·7	5·2	20·4	9·2	40·2	13·2	60·5
1·3	4·1	5·3	20·9	9·3	40·7	13·3	61·1
1·4	4·4	5·4	21·3	9·4	41·2	13·4	61·6
1·5	4·8	5·5	21·8	9·5	41·7	13·5	62·2
1·6	5·1	5·6	22·2	9·6	42·2	13·6	62·7
1·7	5·5	5·7	22·7	9·7	42·7	13·7	63·3
1·8	5·9	5·8	23·1	9·8	43·2	13·8	63·8
1·9	6·2	5·9	23·6	9·9	43·7	13·9	64·3
2·0	6·6	6·0	24·1	10·0	44·2	14·0	64·8
2·1	7·0	6·1	24·6	10·1	44·7	14·1	65·4
2·2	7·4	6·2	25·0	10·2	45·1	14·2	65·9
2·3	7·8	6·3	25·5	10·3	45·6	14·3	66·5
2·4	8·2	6·4	26·0	10·4	46·0	14·4	67·1
2·5	8·6	6·5	26·4	10·5	46·5	14·5	67·6
2·6	9·0	6·6	26·9	10·6	47·0	14·6	68·2
2·7	9·4	6·7	27·4	10·7	47·5	14·7	68·7
2·8	9·8	6·8	27·8	10·8	48·0	14·8	69·3
2·9	10·2	6·9	28·3	10·9	48·5	14·9	69·9
3·0	10·7	7·0	28·8	11·0	49·0	15·0	70·5
3·1	11·1	7·1	29·2	11·1	49·6	15·1	71·1
3·2	11·5	7·2	29·7	11·2	50·1	15·2	71·7
3·3	12·0	7·3	30·2	11·3	50·6	15·3	72·3
3·4	12·4	7·4	30·7	11·4	51·2	15·4	72·9
3·5	12·9	7·5	31·2	11·5	51·7	15·5	73·5
3·6	13·3	7·6	31·7	11·6	52·2	15·6	74·1
3·7	13·8	7·7	32·2	11·7	52·7	15·7	74·7
3·8	14·2	7·8	32·7	11·8	53·3	15·8	75·3
3·9	14·7	7·9	33·2	11·9	53·8	15·9	75·9
4·0	15·1	8·0	33·7	12·0	54·3	16·0	76·5

SECOND SCHEDULE.

ENACTMENTS REPEALED.

Session and Chapter.	Title or Abbreviated Title of Act.	Extent of Repeal.
1 Geo. 1. stat. 2. c. 2.	An Act for charging and continuing the duties on malt, &c.	The whole Act.
33 Geo. 2. c. 7. - -	An Act for granting to His Majesty several duties upon malt, and for raising the sum of eight millions by way of annuities and a lottery to be charged on the said duties, &c.	The whole Act.
56 Geo. 3. c. 58. -	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.	Sections two and three so far as they relate to brewers.
1 & 2 Geo. 4. c. 22. -	An Act for altering and amending the laws of excise for securing the payment of the duties on beer and ale brewed in Great Britain.	The whole Act.
3 Geo. 4. c. 30. -	An Act for reducing, during the continuance of the present duty on malt, the duty on malt made from bear or bigg only in Scotland.	The whole Act.
6 Geo. 4. c. 58. - -	An Act for providing equivalent rates of excise duties, allowances, and drawbacks on beer and malt, &c.	The whole Act.
6 Geo. 4. c. 81. - -	An Act to repeal several duties payable 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.	Sections two and twenty-six, so far as they relate to brewers and maltsters or makers of malt.
7 & 8 Geo. 4. c. 52. -	An Act to consolidate and amend certain laws relating to the revenue of excise on malt, &c.	The whole Act.
11 Geo. 4. and 1 Will. 4. c. 17.	An Act to alter and amend an Act of the seventh and eighth years of His present Majesty for consolidating and amending the laws of excise on malt, &c.	The whole Act.
11 Geo. 4. and 1 Will. 4. c. 31.	An Act for reducing the duty on malt made from bear or bigg only, in Ireland, to the same duty as is now payable thereon in Scotland.	The whole Act.
11 Geo. 4. and 1 Will. 4. c. 51.	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.	The whole Act, except sections twenty-two, twenty-three, and twenty-four.
1 & 2 Will. 4. c. 55. -	An Act to consolidate and amend the laws for suppressing the illicit making of malt and distillation of spirits in Ireland.	Sections one to eight inclusive, and sections seventeen to twenty-one inclusive, twenty-six, twenty-seven, twenty-eight, thirty, thirty-eight, forty-eight, and fifty-one, so far as they relate to malt or corn or grain making into malt.
7 Will. 4. and 1 Vict. c. 49.	An Act to amend certain laws of excise relating to the duties on malt made in the United Kingdom.	The whole Act.
5 & 6 Vict. c. 30. -	An Act to provide regulations for preparing and using roasted malt in colouring beer.	The whole Act.
10 & 11 Vict. c. 5. -	An Act to allow the use of sugar in the brewing of beer.	The whole Act.
17 & 18 Vict. c. 27. -	An Act for granting certain additional rates and duties of excise.	The whole Act.
17 & 18 Vict. c. 30. -	An Act for granting certain duties of excise on sugar made in the United Kingdom.	The whole Act.
18 & 19 Vict. c. 94. -	An Act to impose increased rates of duty of excise on spirits distilled in the United Kingdom, to allow malt, sugar, and molasses to be used duty free in the distilling of spirits, &c.	The whole Act.
19 & 20 Vict. c. 34. -	An Act to grant allowances of excise duty on malt in stock, to alter and regulate certain drawbacks and allowances in respect of malt duty, &c.	The whole Act.

Session and Chapter.	Title or Abbreviated Title of Act.	Extent of Repeal.
22 & 23 Vict. c. 18. -	An Act for granting to Her Majesty additional rates of income tax, and to reduce the period of credit allowed for payment of the excise duty on malt.	Section seven.
23 & 24 Vict. c. 113.	An Act to grant duties of excise on chicory and on licences to dealers in sweets or made wines; also to reduce the excise duty on hops and the period of credit allowed for payment of the duty on malt, &c.	Section two, sections twenty-two to thirty-two inclusive, and section thirty-three so far as it relates to malt.
23 & 24 Vict. c. 114. -	An Act to reduce into one Act and to amend the excise regulations relating to the distilling, rectifying, and dealing in spirits.	Sections fifty-two, sixty-one, and sixty-two, and section sixty-three so far as it relates to malt.
24 & 25 Vict. c. 91. -	An Act to amend the laws relating to the Inland Revenue.	Section seven.
25 & 26 Vict. c. 22. -	An Act to continue certain duties of Customs and Inland Revenue for the service of Her Majesty, and to grant, alter, and repeal certain other duties.	Sections three to eleven inclusive, and Schedule B.
26 & 27 Vict. c. 3. -	An Act to extend the credit for payment of a portion of the excise duty on malt.	The whole Act.
27 & 28 Vict. c. 9. -	An Act to allow the making of malt duty free to be used in feeding animals.	The whole Act.
27 & 28 Vict. c. 56. -	An Act for granting to Her Majesty certain stamp duties, and to amend the laws relating to the Inland Revenue.	Sections eight, ten, and eleven.
28 & 29 Vict. c. 66. -	An Act to allow the charging of the excise duty on malt according to the weight of the grain used.	The whole Act.
29 & 30 Vict. c. 64. -	An Act to amend the laws relating to the Inland Revenue.	Sections one to six inclusive.
30 & 31 Vict. c. 90. -	An Act to alter certain duties, and to amend the laws relating to the Inland Revenue.	Sections fifteen and sixteen.
33 & 34 Vict. c. 32. -	An Act to grant certain duties of Customs and Inland Revenue, and to repeal and alter other duties of Customs and Inland Revenue.	Sections six, eight, and nine.
37 & 38 Vict. c. 16. -	An Act to grant certain duties of Customs and Inland Revenue, to repeal and alter other duties, and to amend the laws relating to Customs and Inland Revenue.	Sections thirteen to eighteen inclusive.
38 & 39 Vict. c. 23. -	An Act to grant certain duties of Customs and Inland Revenue, to alter other duties, and to amend the laws relating to Customs and Inland Revenue.	Section seven.

THIRD SCHEDULE.

6th Geo. 4. cap. 42.
7th Geo. 4. cap. 46.
7th Geo. 4. cap. 67.
The Companies Acts, 1862 to 1880.