



# Inland Revenue Act 1880

## 1880 CHAPTER 20

### PART II

#### *Brewers and Excise Duty on Beer*

#### 10 **Brewers licence**

- (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.

#### 11 **Excise duty on beer**

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

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and successors, 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.

## **12 Equivalent of "bushel of malt" in corn or sugar, and definition of expression**

Forty-two pounds weight of malt or corn of any description, or twenty-eight pounds weight 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.

## **13 Regulations as to charge of duty**

- (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 in 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.

## **14 Mode of ascertaining gravity and quantity**

- (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.

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## **15 Mode of ascertaining original gravity**

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.

## **16 Payment of duty**

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.

## **17 Power to distrain for duties in arrear**

- (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.

## **18 Loss by fire, &c**

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.

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*As to Brewers for Sale*

**19 Certain persons to be deemed brewers for sale**

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.

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

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.

**21 Marking of vessels and rooms and positions of vessels**

- (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, copper, heating tank, cooler, and collecting and fermenting vessel, intended to be used

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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.

## **22 Entry of premises**

- (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.

## **23 Provisions as to operations in course of brewing**

- (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.

## **24 Provision for case of excess in gravity of worts**

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.

## **25 Provisions as to the separation and the mixing of brewings**

- (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.

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- (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 hi 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 pounds.

## **26 Power for officer to take samples**

- (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.

## **27 Penalty for concealing worts or beer, or adding sugar thereto after duty charged**

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.

## **28 Brewer to provide scales, weights, ladders, &c**

- (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.

## **29 Power of entry and examination by officers**

- (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

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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.

### **30 Power to enter and search for concealed pipes, &c**

- (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.

### **31 Obstruction of officers**

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*

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

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.

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### **33 Provisions as to charge and payment of duty**

- (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 authorized 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.

### **34 Beer brewed to be for domestic use**

- (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.

### **35 Power of entry**

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*

### **36 Drawback on beer exported**

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.

### **37 Provisions as to the drawback**

- (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



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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.

### **38 Samples to ascertain gravity of beer for export**

- (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.

### **39 As to debenture for payment of drawback**

- (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.