



Inland Revenue Act 1880

CHAPTER 20

INLAND REVENUE ACT 1880

- 1 Short title
- 2 Interpretation of terms

PART I

MALT

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

- 3 Repeal of excise duties on malt, &c
- 4 Customs duties on malt, &c. to cease
- 5 Allowance on malt in stock
- 6 Rules to be observed by malt trader on claiming allowance
- 7 Mode of payment of allowance
- 8 Officer may enter premises of malt trader
- 9 Malt traders who have sold malt as duty paid to deduct or repay the allowance

PART II

Brewers and Excise Duty on Beer

- 10 Brewers licence
- 11 Excise duty on beer
- 12 Equivalent of "bushel of malt" in corn or sugar, and definition of expression
- 13 Regulations as to charge of duty
- 14 Mode of ascertaining gravity and quantity
- 15 Mode of ascertaining original gravity
- 16 Payment of duty

Status: This is the original version (as it was originally enacted).

- 17 Power to distrain for duties in arrear
- 18 Loss by fire, &c

As to Brewers for Sale

- 19 Certain persons to be deemed brewers for sale
- 20 A brewing book to be delivered to brewers for sale and provisions to be observed in relation thereto
- 21 Marking of vessels and rooms and positions of vessels
- 22 Entry of premises
- 23 Provisions as to operations in course of brewing
- 24 Provision for case of excess in gravity of worts
- 25 Provisions as to the separation and the mixing of brewings
- 26 Power for officer to take samples
- 27 Penalty for concealing worts or beer, or adding sugar thereto after duty charged
- 28 Brewer to provide scales, weights, ladders, &c
- 29 Power of entry and examination by officers
- 30 Power to enter and search for concealed pipes, &c
- 31 Obstruction of officers

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
- 33 Provisions as to charge and payment of duty
- 34 Beer brewed to be for domestic use
- 35 Power of entry

Drawback on Beer

- 36 Drawback on beer exported
- 37 Provisions as to the drawback
- 38 Samples to ascertain gravity of beer for export
- 39 As to debenture for payment of drawback

PART III

Licences for the Sale of Liquors by Retail

- 40 Meaning of terms
- 41 Alteration of the duties on certain excise licences
- 42 Duties on licences for the retailing of beer and wine
- 43 Alteration of duties on licences to retailers of spirits
- 44 Extension of six-day and early closing licences to the United Kingdom
- 45 Duties on licences for the sale of liquors and tobacco in boats

Supplementary

- 46 Powers and provisions to be applied to Excise duties, drawbacks, and licences under this Act
- 47 Construction of term "exciseable liquors" in billiard licence
- 48 Saving rights under certain charters
- 49 Repeal of enactments in Second Schedule

PART IV

Income Tax

- 50 Grant of additional duties of income tax
- 51 Provisions for securing additional duties on dividends, &c., and as to right of deduction
- 52 Relief to owner-occupiers of land

PART V

Stamps

- 53 Composition for stamp duty on transfers of debenture and other stocks of municipal corporations
- 54 Amendment of existing Acts as to composition for stamp duty
- 55 Application of money received for composition to the reduction of the National Debt
- 56 Stamp on letter of renunciation may be adhesive
- 57 The returns of certain banking companies need not be advertised

SCHEDULES.

FIRST SCHEDULE — Containing a Table to be used in determining the original specific Gravity of Worts of Beer

SECOND — Enactments Repealed
SCHEDULE

THIRD SCHEDULE —