



# Inland Revenue Act 1880

## 1880 CHAPTER 20

### PART I

#### MALT

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

### **3 Repeal of excise duties on malt, &c**

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.

### **4 Customs duties on malt, &c. to cease**

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.

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## 5 Allowance on malt in stock

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.

## 6 Rules to be observed by malt trader on claiming allowance

- (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.

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- (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.

## **7 Mode of payment of allowance**

- (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.

## **8 Officer may enter premises of malt trader**

- (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.

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- (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.

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

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.