



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.