



Inland Revenue Act 1880

1880 CHAPTER 20

PART II

Brewers and Excise Duty on Beer

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 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.