



Inland Revenue Act 1880

1880 CHAPTER 20

PART II

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.