



Inland Revenue Act 1880

1880 CHAPTER 20

PART I

MALT

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

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.