



Customs and Inland Revenue Act 1881

1881 CHAPTER 12

PART I

CUSTOMS AND EXCISE

As to Excise

15 Provisions with regard to brewers other than brewers for sale

- (1) In charging the duty on beer brewed by a brewer other than a brewer for sale under section thirteen of the Inland Revenue Act 1880, a deduction of six per centum shall be made from the quantity of worts deemed to have been brewed by him by relation to materials.
- (2) The exemption from the duty on beer under section thirty-three of the said Act shall extend to beer brewed by a brewer other than a brewer for sale, occupying a house of an annual value exceeding ten pounds but not exceeding fifteen pounds, provided that the beer is brewed solely for his own domestic use.
- (3) A licence to a brewer other than a brewer for sale shall not authorise the brewing of beer in more than one house to be mentioned therein, nor shall such a licence be transferred to any person other than the widow of the person to whom the same was granted or to his executors or administrators or assignee or trustee in bankruptcy.
- (4) The term " house" as used in this section and in sections thirty-three and thirty-four of the said Act means and includes a dwelling-house together with the offices, courts, yards and gardens occupied therewith.
- (5) The annual value of a house occupied by a brewer other than a brewer for sale shall be ascertained by such means as the Commissioners of Inland Revenue shall think fit, but an appeal shall lie from their valuation to the Commissioners for the general purposes of Income Tax for the division in which the house is situate, and their decision shall be final.