

*Government Circular No. 1363*

G.O. Reference 20228/1.



## THE BREWERS' ACT, 1874.

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His Excellency the Lieutenant-Governor has made Regulations (a Copy of which is appended) under Section 20 of the Brewers' Act, 1874, for the assessment of the duty on Manx-brewed beer, by reference to the quantity and specific gravity of the worts before fermentation.

The Regulations take effect as from 1st April, 1932.

By Order,

B. E. SARGEAUNT,  
Government Secretary.

Government Office,  
Isle of Man,  
17th March, 1932.

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ISLE OF MAN  
TO WIT.

*By His Excellency Sir Claude Hamilton Archer Hill, K.C.S.I.,  
C.I.E., Lieutenant-Governor of the said Isle, etc., etc., etc.*

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## THE BEER DUTY (ISLE OF MAN) REGULATIONS, 1932.

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In pursuance of the powers conferred by Section 20 of the Brewers' Act, 1874, I, the said Lieutenant-Governor, hereby make the following regulations, viz. :—

### PRELIMINARY.

1. These regulations may be cited as The Beer Duty (Isle of Man) Regulations, 1932.
2. These regulations shall come into force on the 1st April, 1932.

3. In these regulations, the following terms shall have the meanings hereby assigned to them unless repugnant to the context (that is to say) :—

“Collector” means the Inspector of Breweries appointed under the Brewers’ Act, 1874.

“Prescribed” and “approved” mean respectively prescribed and approved by the Commissioners of Customs and Excise.

“Original gravity” means the specific gravity of the worts before fermentation.

#### **BREWERY VESSELS, &c.**

4. Every brewer must cause to be legibly painted with oil colour, and keep so painted, on some conspicuous part of every heating tank, mash-tun, underback, wort receiver, copper, hop back, cooler and collecting and fermenting vessel, intended to be used by him in his business, the name of the vessel, according to the purpose for which it is intended.

5. When more than one vessel is used for the same purpose, all such vessels must be marked by progressive numbers.

6. All mash-tuns, underbacks, wort receivers, coppers, heating tanks, hop backs, coolers and collecting and fermenting vessels shall be so placed and fixed as to admit of the contents being accurately ascertained by gauge or measure, and shall not be altered in shape, position or capacity without two days’ previous notice in writing to the proper Officer.

7. The statement made by every brewer in accordance with Section 12 of the Brewers’ Act, 1874, shall specify every vessel intended to be used by him for his business, the purpose for which it is to be used and the mark by which it is to be distinguished.

8. (i) Every brewer must provide and maintain sufficient and just scales and weights and other necessary and reasonable appliances to enable the Officer to take account of or check by weight, gauge or measure all materials and liquids used or produced in brewing.

(ii) He must also render all necessary assistance to the Officer in the taking of such accounts.

(iii) He must also if required by the Officer provide sufficient lights, ladders and other conveniences.

#### **BREWING BOOK.**

9. A book in the prescribed form shall be delivered by the Officer to every brewer, and the following provisions shall have effect in relation to the book and to the entries to be made therein :—

- (1) The brewer shall keep the book in some part of his entered premises at all times ready for the inspection of the Officer, and shall permit any Officer at any time to inspect the same and make extracts therefrom.
- (2) The brewer shall enter separately in the book the quantity of malt, corn, and sugar which he intends to use in his next brewing and also the day and hour when such next brewing is intended to take place.
- (3) The brewer shall make such entry so far as respects the day and hour of brewing, twenty-four hours at the least before he shall begin to mash any malt or corn or dissolve any sugar, and so far as respects the quantity of malt, corn and sugar, two hours at the least before the hour entered for brewing.

- (4) The brewer shall, two hours at the least before the hour entered for brewing, enter the time when all the worts will be drawn off the grains in the mash tun.
- (5) The brewer shall, within one hour of the worts being collected, or, if the worts be not collected before nine in the afternoon, before nine in the forenoon of the following day, enter the particulars of the quantity and gravity of the worts produced from each brewing, and also the description and number of the vessel or vessels into which the worts have been conveyed. Provided that when fermentation shall have commenced in any worts before the brewer shall have entered the quantity and gravity thereof in the book provided for that purpose, the true original gravity of such worts before fermentation shall be entered by the brewer.
- (6) The brewer shall at the time of making any entry insert the date when the entry is made.
- (7) The brewer shall not cancel, obliterate or alter any entry in the book or make therein any entry which is untrue in any particular.
- (8) The brewer shall, if so required by the Collector, send notice in writing containing the prescribed particulars to the proper Officer forty-eight hours before his next brewing is intended to take place.

#### MODE OF ASCERTAINING SPECIFIC GRAVITY.

10. (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 quantity and gravity of such worts.

11. When fermentation has commenced in any worts so that the original gravity cannot be ascertained by the approved saccharometer, such gravity may be determined by analysis of a sample.

12. The duty shall be charged by reference to the quantity and specific gravity of the worts before fermentation as entered by the brewer in the brewing book, or as ascertained by the Officer or by analysis of a sample, whichever is the highest. Provided that a deduction shall be made from the quantity of worts produced of six per centum in respect of such accidental loss and waste as arises in the subsequent stages of brewing.

#### BREWING OPERATIONS.

13. All grains in a mash tun must, if required by the Officer, be kept untouched for the space of one hour after the time entered in the brewing book as the time for the worts to be drawn off, unless the Officer has attended and taken an account of such grains.

14. All worts shall be removed successively and in the customary order of brewing, to the underback, coppers, coolers and collecting and fermenting vessels, and shall not be removed from the last mentioned vessels until an account has been taken by the Officer or until after the expiration of twelve hours from the time at which the worts are collected in such vessels.

15. When worts shall have commenced running into a collecting or fermenting vessel, the whole of the produce of the brewing shall be collected within twelve hours.

16. If the original gravity of any worts contained in the collecting or fermenting vessels shall at any time be found to exceed by five degrees the gravity as entered in the brewing book by the brewer, or as ascertained by the Officer, such worts shall be deemed to be the produce of a fresh brewing and be charged with duty accordingly.

17. Every brewer shall keep the total produce of a brewing separate from the produce of any other brewing for the space of twenty-four hours unless an account of the first-mentioned produce shall have been sooner taken by the Officer.

18. A brewer shall not mix the produce of one brewing with that of any other brewing, except in his store vats or casks, unless he shall have given previous notice in writing to the proper Officer and he shall specify in writing the quantity and gravity of the worts when mixed: Provided that a brewer having weak worts of a gravity not exceeding twenty-five degrees may, if he think fit, reserve them for mixing with the produce of his next brewing, but in such case he shall keep all such weak worts in the coppers, heating tanks or other vessels entered for the purpose.

19. A brewer shall not conceal any worts or beer so as to prevent any Officer from taking an account thereof, nor shall he mix any sugar with any worts or beer so as to increase the quantity or gravity thereof after an account of such worts or beer has been taken by an Officer and the duty has been charged thereon.

#### ENTRY AND EXAMINATION BY OFFICERS.

20. An Officer may at any time enter any part of the entered premises of a brewer to take an account of the materials used, or to be used in brewing, and of the worts and beer produced.

Given under my hand this 16th day of March, 1932.

CLAUDE. H. HILL,

Lieutenant-Governor.