Proceedings of the Madras Government, Revenue Department,
30th April 1872.

No. 321. Read the following Proceedings of the Board of Revenue, dated 12th April 1872, No. 588:—

Read the following Proceedings of the Madras Government, dated 9th April 1872, No. 578, Revenue Department:—

ABSTRACT.—Sanctioning Board's proposal to allow Mr. Honeywell to brew beer up to 8 per cent. of alcohol.

THE purport of this order has been communicated to the Commissioner by telegram. The Board now resolve to request him to report as soon as possible whether Mr. Honeywell should be required to pay a license fee or an excise duty, and how the fee or duty should be calculated.

2. From the papers recorded in Board's Proceedings, 8th March 1869, No. 1,569, it appears that Mr. Honeywell then brewed about 12,000 gallons a year containing about 8 per cent. of alcohol. For Abkàri purposes this represents 1,920 gallons of proof spirit (or spirit composed of equal parts by weight of alcohol and water). At the rate levied as import duty (3 Rupees the imperial gallon) this quantity would yield a revenue of Rupees 4,800. At the rate offered as an excise duty on spirit in South Arcot by Messrs Parry and Co., and sanctioned by Government (Rupees 1-12-0 per imperial gallon 30° below proof) the revenue would be Rupees 7,000. It must be remembered, however, that the spirit of the beer is not altogether used instead of the spirit of the Abkàri contractor. A considerable portion of it takes the place of European liquors, and is used by consumers who would not otherwise drink arrack.

3. At the rate of import duty charged on beer, viz., one anna per imperial gallon, 12,000 common gallons would yield Rupees 625.

4. From these considerations it is clear that the license fees which Mr. Honeywell is required to pay, viz., Rupees 25 for a brewery and Rupees 165 for shops, wholesale and retail are unreasonably low.

5. The Board are inclined to think that sufficient consideration will be shown to the manufacture if Mr. Honeywell's beer is required to pay the same duty as imported beer. This is double the rate proposed by the Commissioner in the letter recorded in Board's Proceedings, 6th April 1871, No. 1,513, but it is very imoderate.

6. If the Commissioner can see his way to recording with accuracy the amount of beer which leaves the brewery, the revenue should be realized as an excise. If not, it should be paid as a license fee calculated roughly on the probable outturn at 1 anna a gallon, or such other rate as may be finally adopted.

7. The license fees for wholesale and retail shops are a different matter, and the Board are of opinion, as at present informed, that they should remain unaltered.

8. It is of course understood that the beer which Mr. Honeywell is licensed to manufacture is the liquor he has declared himself able to prove to be simply composed of malt and hops and entirely free from deleterious substances.

Proceedings of the Madras Government, Revenue Department,
30th April 1872.

No. 322. ORDER THEREON, 30th April 1872, No. 700.

Separate Revenue, No. 20.
Abkari.

THE Government await the submission of the further report called for.

(True Extract.)

(Signed) W. HUDLESTON,
Officiating Chief Secretary.

To the Board of Revenue

Gobt. of {1872} Madras.

REVENUE.

To

THE BOARD OF REVENUE.

Further Cr 16/5/72

Dated April 30th.

Read.

G. O., 30th April 1872, No. 700.

APRIL.
Nos. 321-322.

Bear manufactured by Mr. Honeywell o
the Nilgiris.—Further report called for by th
Board of Revenue from the Commissioner in con
nection with it, awaited.

Revenue 1872. Oct.

Board of Revenue.

MADRAS.

Dy. 1469.

PROCEEDINGS, 12TH APRIL 1872, No. 588.

Dup.: 23 apl. 72

Encl.

Received 24 apl. /72

APRIL.

No. 588.

Beer.—Order of Government permitti
Mr. Honeywell to brew beer on Nilgiris co
taining 8 per cent. of alcohol, communicated
Nilgiri Commissioner, with request to rep
whether a license fee or excise duty should
charged on beer, and how fee or duty should
calculated.

No 700 - 30 April