



Inland Revenue Act 1880

1880 CHAPTER 20

PART I

MALT

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

9 Malt traders who have sold malt as duty paid to deduct or repay the allowance

Every malt trader who shall have sold or delivered, or shall have contracted to sell or deliver, any malt as duty paid, but in respect of which an allowance is granted under this Act, shall deduct from the purchase money, or if the purchase money has been paid, shall repay, the amount of any allowance which may be granted to such malt trader in respect of such malt.