

No. $\frac{110}{1}$.

3468

Southampton Collection.
Gillingham District.
Shaftesbury Station.

SIR,

I HAVE to remind you that your licence as a *Brewer of Beer not for sale* expired on the 30th September last, and has not been renewed, and that if you have since brewed or continue to brew without licence, you are liable to proceedings for a penalty.

Dated this 28th day of October, 1895

Sam Bowyer Officer.

NOTE.—There are two kinds of licences, viz.:—One at 9s. for persons occupying houses exceeding £10, and not exceeding £15, of annual value. This licence permits the holder to brew beer on his premises *solely for his own domestic use* without paying duty on the materials used.

The other licence at 4s. permits the holder to brew beer for his own domestic use and for consumption by farm labourers employed by him in the course of their labour; but, if the premises exceed £10 in annual value, duty is payable also upon the materials used.

A licence is not required by the occupier of a house of an annual value not exceeding £8 who brews *solely for his own domestic use*.

The licences may be obtained at Postal Money Order Offices, from the Collector of Inland Revenue at Southampton, or from the Supervisor of Inland Revenue at Gillingham