

ANNO NONO & DECIMO

VICTORIÆ REGINÆ.

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CAP. LXIII.

An Act for granting certain Duties on Sugar and Molasses. [18th *August* 1846.]

Most Gracious Sovereign,

WHEREAS by an Act passed in the Session of Parliament holden in the Eighth and Ninth Years of the Reign of Her present Majesty, intituled *An Act for granting to Her Majesty, until the Fifth Day of* July *One thousand eight hundred and forty-six, certain Duties on Sugar imported into the United Kingdom*, certain Duties of Customs were imposed upon the Importation of Sugar and Molasses: And whereas the said Act was further continued by another Act passed in the present Session of Parliament, intituled *An Act for granting to Her Majesty, until the Fifth Day of* August *One thousand eight hundred and forty-six, certain Duties on Sugar imported into the United Kingdom*, and also by another Act passed in the present Session of Parliament, intituled *An Act for granting to Her Majesty, until the Fifth Day of* September *One thousand*

8 & 9 Vict. c. 5.

9 & 10 Vict. c. 29.

9 & 10 Vict. c. 41.

thousand eight hundred and forty-six, certain Duties on Sugar imported into the United Kingdom: And whereas it is expedient that the said Duties should be repealed, and that other Duties should be raised and levied in lieu thereof: We, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament assembled, do therefore most humbly beseech Your Majesty that it may be enacted; and be it therefore enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That the several Duties on Sugar and Molasses imposed by the said recited Acts shall be and they are hereby repealed; and that from and after the passing of this Act, in lieu thereof, there shall be raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, upon Sugar or Molasses imported into the United Kingdom, the several Duties of Customs as the same are respectively inserted, described, and set forth in Figures, and according to the respective Dates and Periods, following; (that is to say,)

Duties on Sugar and Molasses imposed by recited Acts repealed, and in lieu thereof the Duties herein mentioned to be levied.

From and after the passing of this Act,—

On Sugar or Molasses the Growth and Produce of any *British* Possession in *America*, or of any *British* Possession within the Limits of the *East India* Company's Charter, into which the Importation of Foreign Sugar is prohibited, and imported from thence, the Duties following; (that is to say,)

	£	s.	d.
Candy, Brown or White, Double Refined Sugar, or Sugar equal in Quality to Double Refined, for every Hundred Weight - - -	1	1	0
Other Refined Sugar, or Sugar rendered by any Process equal in Quality thereto, for every Hundred Weight - - - -	0	18	8
White Clayed Sugar, or Sugar rendered by any Process equal in Quality to White Clayed, not being Refined, for every Hundred Weight -	0	16	4
Brown Sugar, being Muscovado or Clayed, or any other Sugar, not being equal in Quality to White Clayed, for every Hundred Weight - -	0	14	0
Molasses, for every Hundred Weight - -	0	5	3

And so in proportion for any greater or less Quantity than a Hundred Weight.

And from and after the respective Days next herein-after mentioned,—

On Sugar and Molasses the Growth or Produce of any other *British* Possession within the Limits of the *East India* Company's Charter:

	From and after the passing of this Act to 5 July 1847 inclusive.	From and after 5 July 1847 to 5 July 1848 inclusive.	From and after 5 July 1848 to 5 July 1849 inclusive.	From and after 5 July 1849 to 5 July 1850 inclusive.	From and after 5 July 1850 to 5 July 1851 inclusive.	From and after 5 July 1851.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Candy, Brown or White, Double Refined Sugar, or Sugar equal in Quality to Double Refined, for every Cwt. -	1 6 3	1 5 6	1 4 4	1 3 3	1 2 0	The same Duties as on Candy, Sugar, and Molasses the Produce of other British Colonies.
Other Refined Sugar, or Sugar rendered by any Process equal in Quality thereto, for every Cwt. - - - -	1 3 4	1 2 8	1 1 8	1 0 8	0 19 8	
White Clayed Sugar, or Sugar rendered by any Process equal in Quality to White Clayed, not being Refined, for every Cwt. - - -	1 0 5	0 19 10	0 18 11	0 18 1	0 17 2	
Brown Sugar, being Muscovado or Clayed, or any other Sugar, not being equal in Quality to White Clayed, for every Cwt.	0 17 6	0 17 0	0 16 3	0 15 6	0 14 9	
Molasses, for every Cwt. -	0 6 6	0 6 4	0 6 1	0 5 9	0 5 6	

And so in proportion for any greater or less Quantity than a Hundred Weight.

And from and after the respective Days next herein-after mentioned,—

On Sugar or Molasses the Growth and Produce of any Foreign Country:

	From and after the passing of this Act to 5 July 1847 inclusive.	From and after 5 July 1847 to 5 July 1848 inclusive.	From and after 5 July 1848 to 5 July 1849 inclusive.	From and after 5 July 1849 to 5 July 1850 inclusive.	From and after 5 July 1850 to 5 July 1851 inclusive.	From and after 5 July 1851.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Candy, Brown or White, Double Refined Sugar, or Sugar equal in Quality to Double Refined, for every Cwt. -	1 11 6	1 10 0	1 7 9	1 5 6	1 3 3	The same Duties as on Candy, Sugar, and Molasses the Produce of British Colonies.
Other Refined Sugar, or Sugar rendered by any Process equal in Quality thereto, for every Cwt. - - -	1 8 0	1 6 8	1 4 8	1 2 8	1 0 8	
White Clayed Sugar, or Sugar rendered by any Process equal in Quality to White Clayed, not being Refined, for every Cwt. - - -	1 4 6	1 3 4	1 1 7	0 19 10	0 18 1	
Brown Sugar, being Muscovado or Clayed, or any other Sugar, not being equal in Quality to White Clayed, for every Cwt.	1 1 0	1 0 0	0 18 6	0 17 0	0 15 6	
Molasses, for every Cwt. -	0 7 10	0 7 6	0 6 11	0 6 4	0 5 9	

And so in proportion for any greater or less Quantity than a Hundred Weight.

And

And also from and after the passing of this Act,—

On all Foreign Sugar or Molasses not otherwise charged with Duty, the Duties following:

	£	s.	d.
Refined Sugar, or Sugar Candy, the Cwt. -	3	3	0
Brown Muscovado or Clayed Sugar, not being Refined, the Cwt. - - - -	2	2	0
Molasses, the Cwt. - - - -	0	15	8

And so in proportion for any greater or less Quantity than a Hundred Weight.

Bounties allowed upon the Exportation of Refined Sugar.

II. And be it enacted, That there shall be allowed upon the Exportation of Refined Sugar made in the United Kingdom the several Bounties set forth in the Table herein-after contained; that is to say,

	£	s.	d.
Upon Double Refined Sugar, or Sugar equal in Quality to Double Refined, for every Cwt. - - -	1	0	0
Upon other Refined Sugar in Loaf, complete and whole, or Lumps duly refined, having been perfectly clarified and thoroughly dried in the Stove, and being of an uniform Whiteness throughout, or such Sugar pounded, crushed, or broken, or Sugar Candy, for every Cwt. -	0	17	0
Upon Bastard or Refined Sugar, broken in Pieces, or being ground or powdered Sugar, or such Sugar pounded or crushed or broken, for every Cwt. -	0	14	0

Her Majesty may, by Order in Council, allow Sugar and Molasses to be imported from British Possessions in the East Indies at the lower Rate of Duty, when Importation of Foreign Sugar is prohibited.

III. Provided always, and be it enacted, That if at any Time satisfactory Proof shall have been laid before Her Majesty in *Council*, that, as respects any *British* Possession within the Limits of the *East India* Company's Charter, the Importation of Foreign Sugar has been prohibited, it shall and may be lawful for Her Majesty, and She is hereby empowered, from Time to Time, by any Order or Orders in Council, to declare that Sugar and Molasses the Growth or Produce of any such *British* Possession may be imported from thence into the United Kingdom, and entered at the lower Rates of Duty herein-before imposed on Sugar and Molasses the Growth or Produce of *British* Possessions within the Limits of the *East India* Company's Charter in which the Importation of Foreign Sugar is prohibited; and from and after the Publication of such Order, whilst the same shall continue in force, the Sugars and Molasses therein mentioned may be so imported and entered accordingly.

Such Sugar and Molasses to be entered at the lower Rates of

IV. Provided always, and be it enacted, That any Sugars or Molasses the Produce of any *British* Possession within the Limits of the *East India* Company's Charter in which the Importation of Foreign Sugar is or shall be prohibited, which shall be entered for

Home Use at the lower Rates of Duty herein-before imposed on Sugar and Molasses the Produce of such Possessions, shall be entered in the same and the like Manner, and under the same or the like Conditions, in and under which Sugar the Growth of the Presidency of *Bengal* might be entered for Home Use under the Provisions of an Act passed in the Session of Parliament holden in the Sixth and Seventh Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act for the granting to His Majesty, until the Fifth Day of* July *One thousand eight hundred and thirty-seven, certain Duties on Sugar imported into the United Kingdom for the Service of the Year One thousand eight hundred and thirty-six*, at the lower Rate of Duty therein mentioned.

Duty, upon the Conditions on which Bengal Sugar was admissible under 6 & 7 W. 4. c. 26.

V. And be it enacted, That the several Duties, Bounties, and Allowances by this Act imposed and allowed shall be under the Management of the Commissioners of Her Majesty's Customs, and shall be ascertained, raised, levied, collected, paid, recovered, allowed, and applied or appropriated under the Provisions of an Act passed in the last Session of Parliament, intituled *An Act for granting Duties of Customs*, and of another Act passed in the same Year, intituled *An Act to grant certain Bounties and Allowances of Customs*, and of any other Act or Acts in force relating to the Customs.

Collection of Duties to be under the Management of the Customs.

8 & 9 Vict. c. 90.

8 & 9 Vict. c. 92.

VI. And be it enacted, That no Sugar shall be admissible to Entry for Home Consumption at the said lower Rates of Duty as being the Growth and Produce of any Foreign Country, unless the Master of the Ship importing the same, or the Consignee of the same, shall prove to the Satisfaction of the Officers of Her Majesty's Customs at the Port of Importation, if required to do so, that such Sugar is *bonâ fide* the Growth and Produce of the Foreign Country from which it is imported.

No Sugar to be admissible unless it is bonâ fide the Growth, &c. of the Foreign Country from which it is imported.

VII. And be it enacted, That the Commissioners of Customs shall provide Samples of White Clayed Sugar, and of Sugar rendered by any Process equal in Quality to White Clayed Sugar with reference to Colour, Grain, and Saccharine Matter, which Samples shall be deemed to be Standard Samples, for the Purpose of comparing therewith such White Clayed Sugar, or Sugar rendered by any Process equal in Quality to White Clayed Sugar, as from and after the passing of this Act may be entered for Home Consumption; and such Standard Samples shall from Time to Time be renewed whenever the said Commissioners may deem it expedient; and no Sugar shall, as regards the Payment of Duty, be deemed or taken to be White Clayed Sugar, or Sugar rendered by any Process equal in Quality to White Clayed, unless it shall, with reference to Colour, Grain, and Saccharine Matter, equal the Standard Samples so respectively provided by the said Commissioners.

Commissioners of Customs to provide Standard Samples of White Clayed Sugar.

No Sugar to be deemed White Clayed unless it equals the Standard Samples.

VIII. And be it enacted, That every Order in Council to be made under the Authority of this Act shall, as soon as may be after the

Orders in Council to be published

in the Gazette. making thereof by Her Majesty in Council, be published in the *London Gazette*.

Orders in Council may be revoked from Time to Time.

IX. And be it enacted, That it shall be lawful for Her Majesty, by an Order in Council, from Time to Time to revoke or alter any Order in Council previously made under the Authority of this Act.

Copies of Orders in Council to be laid before Parliament.

X. And be it enacted, That a Copy of every Order of Her Majesty in Council made under the Authority of this Act shall be laid before both Houses of Parliament within Six Weeks after issuing the same, if Parliament be then sitting, and if not, then within Six Weeks after the Commencement of the then next Session of Parliament.

Act may be amended, &c.

XI. And be it enacted, That this Act may be amended or repealed by any Act to be passed in this present Session of Parliament.

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