## CAP. XXVIII.

An Act to alter and amend certain Duties of Customs. [3d *July* 1854.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects the Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament assembled, towards raising the Supplies to defray the Expenses of the just and necessary War in which Your Majesty is engaged, have freely and voluntarily resolved to give and grant unto Your Majesty the several additional Rates and Duties of Customs herein respectively mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and be it 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, as follows:

Duties now chargeable on Articles herein mentioned to cease, and following Duties to be charged.

I. The Duties of Customs now chargeable on the Articles next herein-after mentioned imported into *Scotland* and *Ireland* shall cease and determine, and in lieu thereof the following Duties of Customs shall be charged, on and after the Eighth Day of *May* One thousand eight hundred and fifty-four; *viz.*

SPIRITS or STRONG WATERS.

For every Gallon of such Spirits or Strong Waters of any Strength not exceeding the Strength of Proof by *Sykes'* Hydrometer, and so in proportion for any greater or less Strength than the Strength of Proof, and for any greater or less Quantity than a Gallon, *viz.* Spirits or Strong Waters the Produce of any *British* Possession in *America*, or the Island of *Mauritius*, not being sweetened Spirits, or Spirits mixed with any Article, so that the Degree of Strength thereof cannot be exactly ascertained by such Hydrometer:—

| | Duty per Gallon. £ | s. | d. |
|---|---|---|---|
| Rum:— | | | |
| If imported into *Scotland* | 0 | 6 | 0 |
| If imported into *Ireland* | 0 | 4 | 4 |
| Spirits other than Rum:— | | | |
| If imported into *Scotland* | 0 | 6 | 0 |
| If imported into *Ireland* | 0 | 4 | 4 |
| Rum, the Produce of any *British* Possession within the Limits of the *East India* Company's Charter, in regard to which the Conditions of the Act of the Fourth *Victoria*, Chapter Eight, have or shall have been fulfilled, not being sweetened Spirits or Spirits so mixed as aforesaid:— | | | |
| If imported into *Scotland* | 0 | 6 | 0 |
| If imported into *Ireland* | 0 | 4 | 4 |
| Rum Shrub, however sweetened, the Produce of and imported from such Possessions qualified as aforesaid, or of and from any *British* Possessions in *America*, or the Island of *Mauritius*:— | | | |
| If imported into *Scotland* | 0 | 6 | 0 |
| If imported into *Ireland* | 0 | 4 | 4 |

Additional Duty of Customs on Sugar.

II. On and after the Ninth Day of *May* One thousand eight hundred and fifty-four, there shall be charged on all Sugar, in addition to the Duty payable by Law thereon, a further Duty of Customs of Fifteen Pounds *per Centum* upon the Produce and Amount of the Duty so payable.

Additional Duty of Customs on Molasses.

III. On and after the Tenth Day of *May* One thousand eight hundred and fifty-four there shall be charged on Molasses, in addition to the Duty payable by Law thereon, a further Duty of Customs of Fifteen Pounds *per Centum* upon the Produce and Amount of the Duty so payable.

And

And as to pre-existing Contracts:

As to Pre-existing Contracts.

IV. Every Person who may, before the Day on which the Duty under this Act is made payable on any of the said Articles, have entered into any Contract or Agreement for the Delivery of any such Article on or after the Day on which such Duty is made payable on such Article, is hereby empowered to add to the contracted Price of such Article such a Sum of Money as will be equivalent to the increased or further Duty, as the Case may be, by this Act made payable thereon, and shall be entitled by virtue of this Act to be paid for the same accordingly.

## CAP. XXIX.

### An Act to alter the Duties of Customs on Sugar, Molasses, and Spirits.

[10th *July* 1854.]

Most Gracious Sovereign,

WE, your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament assembled, towards raising the Supplies to defray the Expenses of the just and necessary War in which Your Majesty is engaged, have freely and voluntarily resolved to give and grant unto Your Majesty the several additional Duties of Customs herein respectively mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and be it 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, as follows:

Duties of Customs on Sugar and Molasses to be levied after 5th July 1854.

I. That from and after the Fifth Day of *July* One thousand eight hundred and fifty-four there shall be raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, in lieu and instead of the Duties payable by Law on Sugar and Molasses, the several Duties of Customs, as follows; viz.

| | *s.* | *d.* |
|---|---|---|
| Candy, Brown or White, Refined Sugar, or Sugar rendered by any Process equal in Quality thereto, until the Second Day of *August* One thousand eight hundred and fifty-four inclusive, for every Hundredweight - - - | 17 | 4 |
| And from and after that Day, for every Hundredweight - - - | 16 | 0 |
| White Clayed Sugar, or Sugar rendered by any Process equal in Quality to White Clayed, not being Refined or equal in Quality to Refined, for every Hundredweight - - - - - - - - | 14 | 0 |
| Yellow Muscovado and Brown Clayed Sugar, or Sugar rendered by any Process equal in Quality to Yellow Muscovado or Brown Clayed, and not equal to White Clayed, for every Hundredweight - - - - | 12 | 0 |
| Brown Muscovado, or any other Sugar, not being equal in Quality to Yellow Muscovado or Brown Clayed Sugar, for every Hundredweight - - | 11 | 0 |
| Molasses, for every Hundredweight - - - - - | 4 | 3 |

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

II. For facilitating the due Assessment of Duties on White Clayed Sugar or Sugar rendered by any Process equal to White Clayed, and on Yellow Muscovado, Brown Clayed Sugar, or Sugar rendered by any Process equal in Quality to Yellow Muscovado or Brown Clayed Sugar, with reference to Colour, Grain, and Saccharine Matter, considered collectively as they affect the general Quality of such Sugars, the Commissioners of Customs shall provide and renew from Time to Time Samples of White Clayed Sugar and of Sugar rendered equal in Quality to White Clayed Sugar, and of Yellow Muscovado or Brown Clayed Sugar, which shall be deemed to be Standard Samples for the Purpose of comparing therewith Sugars entered for Home Consumption, and no Sugar shall as regards the Payment of Duty be deemed to be White Clayed Sugar or Sugar rendered by any Process equal to White Clayed Sugar, unless equal to the Standard Samples of White Clayed Sugar or of Sugar rendered equal in Quality to White Clayed Sugar, or be deemed to be Yellow Muscovado or Brown Clayed Sugar, or Sugar rendered by any Process equal to Yellow Muscovado