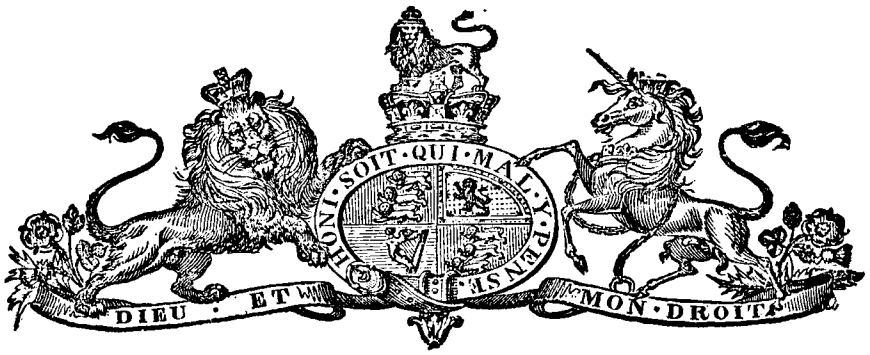


ANNO TRICESIMO

VICTORIÆ REGINÆ.

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CAP. X.

An Act to amend the Law relating to the Duties and Drawbacks on Sugar. [5th *April* 1867.]

WHEREAS by a Convention between Her Majesty, the King of the *Belgians*, the Emperor of the *French*, and the King of the *Netherlands*, signed at *Paris* the Eighth Day of *November* One thousand eight hundred and sixty-four, certain Articles were entered into between the said High Contracting Parties with reference to the Duties and Drawbacks on Sugar, which it is thereby stipulated shall be regulated according to the Proportions mentioned therein, and also in a certain Declaration of the Plenipotentiaries of the said High Contracting Parties made at *Paris* the Twentieth Day of *November* One thousand eight hundred and sixty-six, and for the Period and in the Manner mentioned in the said Convention:

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, as follows:

Customs Duties on Sugar.

1. On and after the First Day of *May* One thousand eight hundred and sixty-seven, in lieu of the Duties of Customs now charged on the under-mentioned Articles, the following Duties of Customs

Customs shall be charged thereon, on Importation into *Great Britain* or *Ireland*; (that is to say,)

		£	s.	d.
Sugar, *viz.*:				
Candy, Brown or White, refined Sugar, or Sugar rendered by any Process equal in Quality thereto, and Manufactures of refined Sugar -	the Cwt.	0	12	0
Sugar not equal to refined, *viz.*:				
First Class - - - -	the Cwt.	0	11	3
Second Class - - - -	the Cwt.	0	10	6
Third Class - - - -	the Cwt.	0	9	7
Fourth Class, including Cane Juice -	the Cwt.	0	8	0
Molasses - - - -	the Cwt.	0	3	6

Drawbacks on refined Sugar.

2. On and after the First Day of *May* One thousand eight hundred and sixty-seven, in lieu of the Drawbacks now allowed thereon, the following Drawbacks shall be paid and allowed on the under-mentioned Descriptions of Sugar refined in *Great Britain* or *Ireland* on the Exportation thereof to Foreign Parts, or on Removal to the *Isle of Man* for Consumption there, or on Deposit in any approved Warehouse, upon such Terms and subject to such Regulations as the Commissioners of Customs may direct for Delivery from such Warehouse as Ship's Stores only, or for the Purpose of sweetening *British* Spirits in Bond; (that is to say,)

		£	s.	d.
Upon 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; and upon such Sugar pounded, crushed, or broken in a Warehouse approved by the Commissioners of Customs, such Sugar having been there first inspected by the Officers of Customs in Lumps or Loaves as if for immediate Shipment, and then packed for Exportation in the Presence of such Officers, and at the Expense of the Exporter; and upon Candy and also upon Sugar refined by the centrifugal or by any other Process, and not in any way inferior to the Export Standard Sample No. 1. approved by the Lords of the Treasury - - -	for every Cwt.	0	12	0
Upon refined Sugar unstoved, pounded, crushed, or broken, and not in any way inferior to the Export Standard Sample No. 2. approved by the Lords of the Treasury, and which shall not contain more than Five *per Centum* of Moisture over and above what the same would contain if thoroughly dried in the Stove -	for every Cwt.	0	11	5

Upon

	£	s.	d.
Upon other refined Sugar unstoved, being Bastards or Pieces, ground, powdered, or crushed:			
—— Not in any way inferior to the Export Standard Sample No. 3. approved by the Lords of the Treasury - for every Cwt.	0	11	3
—— Not in any way inferior to the Export Standard Sample No. 4. approved by the Lords of the Treasury - for every Cwt.	0	10	6
—— Not in any way inferior to the Export Standard Sample No. 5. approved by the Lords of the Treasury - for every Cwt.	0	9	7
—— Inferior to the above last-mentioned Standard Sample - - - for every Cwt.	0	8	0

Commissioners of Customs to provide Standard Samples of Sugar for assessing Duties and allowing Drawback.

3. For facilitating the due Assessment of the Duties and the Allowance of Drawbacks on Sugar with reference to Colour, Grain, or Saccharine Matter, considered collectively as they affect the general Quality of the Sugar, the Commissioners of Customs shall provide and renew from Time to Time One or more Sample or Samples of each of the respective Qualities according to which Sugar may be chargeable with Duty upon Importation into *Great Britain* or *Ireland*, and according to which the several Rates of Drawback shall be allowed as specified herein on the respective Descriptions of refined Sugar on the Exportation or Removal or Deposit thereof in Warehouse, such Samples to be approved by the Lords Commissioners of Her Majesty's Treasury, and when so approved shall be deemed to be Standard Samples for the Purpose of assessing the Duty upon Sugar, or for allowing the Drawback thereon, according as it may be equal to any of such Samples on comparison therewith by the proper Officer of Customs; and no Sugar shall be chargeable with the Duty payable, nor shall any Drawback be allowed, in respect of any particular Quality or Description of Sugar in respect of which a Sample for assessing the Duty or allowing the Drawback, as the Case may be, is provided as aforesaid, unless such Sugar shall be equal to such Sample.

Excise Duties on Sugar.

4. On and after the First Day of *May* One thousand eight hundred and sixty-seven, in lieu of the Duties of Excise now chargeable on Sugar made in the United Kingdom, the following Duties of Excise shall be charged thereon; (that is to say,)

Candy, Brown or White, refined Sugar, or Sugar rendered by any Process equal in Quality thereto, and Manufactures of refined Sugar - the Cwt.	0	12	0

Sugar

Sugar not equal to refined, according to the Standard Samples approved by the Lords of the Treasury for assessing the Duties of Customs on Sugar imported into the United Kingdom; *viz.*,				
First Class	the Cwt.	0	11	3
Second Class	the Cwt.	0	10	6
Third Class	the Cwt.	0	9	7
Fourth Class	the Cwt.	0	8	0
Molasses	the Cwt.	0	3	6

Duties on Sugar used for brewing.

5. On and after the First Day of *May* One thousand eight hundred and sixty-seven, in lieu of the Duties of Excise now chargeable for and upon every Hundredweight (and so in proportion for any greater or less Quantity than a Hundredweight) of all Sugars which shall be used by any Brewer of Beer for Sale in the brewing or making of Beer, there shall be charged and paid the Excise Duty of Three Shillings and Sixpence.

Provisions of former Acts to apply to this Act.

6. All the Powers, Provisions, Clauses, Regulations, Forfeitures, Pains, and Penalties contained in or imposed by any Act or Acts relating to any Duties of the same Kind or Description as the several Duties granted by this Act, and in force at the Time of the passing of this Act, and not hereby expressly repealed, shall be in full Force and Effect with respect to the Duties granted by this Act respectively, so far as the same are or shall be applicable, in all Cases not hereby expressly provided for, and shall be observed, applied, enforced, and put in execution for and in the raising, levying, collecting, and securing such Duties, and otherwise in relation thereto, so far as the same shall not be superseded by and shall be consistent with the express Provisions of this Act, as fully and effectually to all Intents and Purposes as if the same had been herein repeated and specially enacted, *mutatis mutandis*, with reference to the Duties granted by this Act respectively.

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