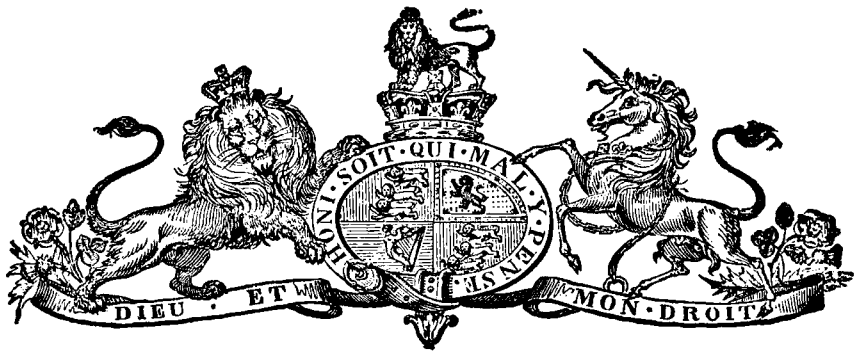



ANNO VICESIMO & VICESIMO PRIMO

# VICTORIÆ REGINÆ.

********************************************************

## CAP. LXI.

## An Act for granting certain Duties of Customs and Excise. [25th *August* 1857.]

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 Supply granted to Your Majesty, have freely and voluntarily resolved to give and grant unto Your Majesty the several Duties of Customs and Excise 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:

Grant of Duties of Customs and Excise in Schedules (A.) and (B.) annexed.

I. In lieu of the Duties of Customs now chargeable on the several Articles mentioned in the Schedule marked (A.) hereunto annexed imported into *Great Britain* and *Ireland*, and in lieu of the Duties of Excise now chargeable on Sugar made in the United Kingdom and described in the Schedule marked (B.) hereunto annexed, there shall be charged, collected, and paid, for the Use of Her Majesty, Her Heirs and Successors, until the Thirty-first Day of *March* One thousand eight hundred and sixty inclusive, upon the several Articles,

Goods, and Commodities mentioned and described in the said several Schedules respectively, the several Rates and Duties of Customs and Excise respectively specified in the same Schedules.

Drawback on Sugar allowed as in Sched. (C.)

II. There shall be allowed on the Exportation to Foreign Parts, or on the Removal to the *Isle of Man* for Consumption there, of the several Descriptions of Refined Sugar mentioned in the Schedule marked (C.) hereunto annexed, until the Thirty-first Day of *March* One thousand eight hundred and sixty inclusive, the Drawbacks specified in the said last-mentioned Schedule, and the said Drawbacks shall be allowed and paid under the Provisions and Regulations of the Acts relating to Her Majesty's Customs.

Duties to be under the Management of Commissioners of Customs and Inland Revenue respectively.

III. The Duties of Customs imposed by this Act, and contained in the said Schedule (A.), shall be under the Management of the Commissioners of Her Majesty's Customs, and the Duties of Excise imposed by this Act, and contained in the said Schedule (B.), shall be under the Management of the Commissioners of Inland Revenue; and the said Duties of Customs and Excise respectively shall be ascertained, raised, levied, collected, paid, recovered, and applied or appropriated under the Provisions of any Act or Acts now in force or hereafter to be made relating to the Duties of Customs and Excise respectively.

Commencement of Act.

Short Title.

IV. This Act shall come into operation on the Day of the passing thereof, and in citing it in other Acts of Parliament, and in legal Instruments, it shall be sufficient to use the Expression "The Customs and Excise Duties Act, 1857."

## SCHEDULES to which this Act refers.

### SCHEDULE (A.)

Containing the Duties of Customs imposed by this Act; (that is to say,)

| | £ | *s.* | *d.* |
|---|---|---|---|
| Sugar; viz. | | | |
| Candy, Brown or White Refined Sugar, or Sugar rendered by any Process equal in Quality thereto - - - - the Cwt. | 0 | 18 | 4 |
| White Clayed Sugar, or Sugar rendered by any Process equal in Quality to White Clayed, not being Refined or equal in Quality to Refined - the Cwt. | 0 | 16 | 0 |

| Sugar—*continued.* | | £ | *s.* | *d.* |
|---|---|---|---|---|
| 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 | the Cwt. | 0 | 13 | 10 |
| Brown Muscovado, or any other Sugar not being equal in Quality to Yellow Muscovado or Brown Clayed Sugar | the Cwt. | 0 | 12 | 8 |
| Molasses | the Cwt. | 0 | 5 | 0 |
| Cherries, dried<br>Comfits, dry<br>Confectionery<br>Ginger, preserved<br>Marmalade<br>Plums preserved in Sugar<br>Succades, including all Fruits and Vegetables preserved in Sugar not otherwise enumerated | the Pound | 0 | 0 | 2 |
| Tea | the Pound | 0 | 1 | 5 |

## SCHEDULE (B.)

Containing the Duties of Excise imposed by this Act on Sugar made in the United Kingdom; (that is to say,)

| Sugar; viz. | | £ | *s.* | *d.* |
|---|---|---|---|---|
| Candy, Brown or White Refined Sugar, or Sugar rendered by any Process equal in Quality thereto, | the Cwt. | 0 | 18 | 4 |
| White Clayed Sugar, or Sugar rendered by any Process equal in Quality to White Clayed, not being Refined or equal in Quality to Refined | the Cwt. | 0 | 16 | 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 | the Cwt. | 0 | 13 | 10 |
| Brown Muscovado, or any other Sugar not being equal in Quality to Yellow Muscovado or Brown Clayed Sugar | the Cwt. | 0 | 12 | 8 |
| Molasses | the Cwt. | 0 | 5 | 0 |

SCHE-

## SCHEDULE (C.)

Containing the Drawbacks allowed by this Act; (that is to say,)

| | £ | s. | d. |
|---|---|---|---|
| Upon Refined Sugar in Loaf complete or whole, or Lumps duly refined, having been perfectly clarified and thoroughly dried in the Stove, and being of an uniform Whiteness throughout, or Sugar Candy, or Sugar refined by the Centrifugal Machine or by any other Process, and not in any way inferior to the Export Standard No. 3. approved of by the Lords of the Treasury - - - for every Cwt. | 0 | 17 | 2 |
| Upon such Refined Sugar already described, if 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 Exporters, for every Cwt. | 0 | 17 | 2 |
| Upon Refined Sugar, unstoved, pounded, crushed, or broken, and not in any way inferior to the Export Standard Sample, No. 1. approved by the Lords of the Treasury, and which shall not contain more than Five per Centum Moisture over and above what the same would contain if thoroughly dried in the Stove, for every Cwt. | 0 | 16 | 4 |
| Upon Bastard or Refined Sugar, unstoved, broken in Pieces, or being ground, powdered, or crushed, not in any way inferior to the Export Standard Sample No. 2. approved by the Lords of the Treasury - for every Cwt. | 0 | 15 | 1 |
| Upon Bastard or Refined Sugar being inferior in Quality to the said Export Standard Sample No. 2., for every Cwt. | 0 | 12 | 8 |

LONDON:
Printed by GEORGE EDWARD EYRE and WILLIAM SPOTTISWOODE,
Printers to the Queen's most Excellent Majesty. 1857.