Payment, nor with respect to any Penalty for refusing to allow any such Deduction, although such Refusal may be after the Time appointed as aforesaid, nor with respect to the Assessment of the Interest on Exchequer Bills becoming due in the Month of *June* next after the Time appointed for the ceasing of the said Duty, but all the Powers and Provisions of this Act, and of the several Acts herein mentioned or referred to, shall continue in force for making and completing all such Assessments as aforesaid, and for levying and recovering the Duties so assessed or to be assessed, and all Arrears of such Duties, and also for re-assessing the same in default of Payment, and for making and allowing such Deduction as aforesaid, and for the suing for, adjudging, and recovering any Penalty which shall have been or may be incurred.

CAP. XXI.

An Act for granting certain Duties of Customs on Tea, Coffee, Sugar, and other Articles. [25th *May* 1855.]

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 to Your Majesty the several additional Duties of Customs herein-after 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:

On and after 21st April 1855 the following Duties of Customs on Tea, Coffee, Sugar, &c. shall be levied.

I. That on and after the Twenty-first Day of *April* One thousand eight hundred and fifty-five there shall be raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, in lieu and instead of the Duties now payable by Law upon the Importation into the United Kingdom of the Articles next herein-after mentioned, the several Duties of Customs following; that is to say, on

	£	s.	d.
TEA.—Until the Fifth Day of April inclusive which shall first happen after the End of Twelve Months from the Date of a definitive Treaty of Peace with Russia - - - - - - the lb.	0	1	9
From which last-mentioned Day the Duty shall be regulated in accordance with the Provisions of the Act, Chapter Nine, of the present Session of Parliament.			

	Until the 5th Day of April inclusive which shall first happen after the End of Twelve Months from the Date of a definitive Treaty of Peace with Russia.			For the following Twelve Months after such 5th Day of April.			Thereafter.		
	£	s.	d.	£	s.	d.	£	s.	d.
COFFEE - - - - - the lb.	0	0	4	0	0	3	0	0	3
——— Kiln dried, roasted or ground the lb.	0	0	5	0	0	4	0	0	4
CHICORY, or any other Vegetable Matter applicable to the Use of Chicory or Coffee, roasted or ground - the lb.	0	0	5	0	0	4	0	0	4

	Until the 5th Day of April inclusive which shall first happen after the End of Twelve Months from the Date of a definitive Treaty of Peace with Russia.	For the following Twelve Months after such 5th Day of April.	Thereafter.
	£ s. d.	£ s. d.	£ s. d.
SUGAR, viz.:			
Candy, Brown or White Refined Sugar, or Sugar rendered by any Process equal in Quality thereto - the Cwt.	1 0 0	0 16 8	0 13 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 17 6	0 14 7	0 11 8
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 15 0	0 12 9	0 10 6
Brown Muscovado, or any other Sugar not being equal in Quality to Yellow Muscovado or Brown Clayed Sugar-the Cwt.	0 13 9	0 11 8	0 9 6
MOLASSES - - - the Cwt.	0 5 4	0 4 6	0 3 9
CONFECTIONERY, Comfits, Cherries dried, Marmalade, Plums preserved in Sugar, Succades, including all Fruits and Vegetables preserved in Sugar, not otherwise enumerated - - - the lb.	0 0 2½	0 0 2	0 0 1½

II. That in lieu of the Duties of Customs now payable on the Articles under mentioned, imported into *Scotland* or *Ireland*, there shall be raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, on and after the Twentieth Day of *April* One thousand eight hundred and fifty-five, the following Duties; that is to say, on

On and after 20th April 1855 the following Duties of Customs on Spirits shall be levied.

SPIRITS:

Not being sweetened or mixed with any Article so that the Degree of Strength thereof cannot be ascertained by Sykes' Hydrometer, for every Gallon of the Strength of Proof by such 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.,

	£	s.	d.
—— Of and from a British Possession in America or the Island of Mauritius, and Rum of and from any British Possession within the Limits of the East India Company's Charter, in regard to which the Conditions of the Act, Fourth Victoria, Chapter Eight, have or shall have been fulfilled:—			
If imported into Scotland - - - the Gallon	0	8	2
If imported into Ireland - - - - the Gallon	0	6	4
—— Rum Shrub, Cordials, and Liqueurs of and from a British Possession in America or the Island of Mauritius, or a British Possession within the Limits of the East India Company's Charter qualified as aforesaid:—			
If imported into Scotland - - - the Gallon	0	8	2
If imported into Ireland - - - - the Gallon	0	6	4

On and after 19th May 1855 the following Drawbacks on Sugar shall be allowed.

III. That in lieu of the Bounties and Drawbacks now payable on the Exportation of Refined Sugar, the following Drawbacks shall be allowed on and after the Nineteenth Day of *May* One thousand eight hundred and fifty-five, on the Exportation, or on the Removal to the *Isle of Man* for Consumption there, of the several Descriptions of Refined Sugar herein-after mentioned; that is to say,

———	Until the 5th Day of April inclusive which shall first happen after the End of Twelve Months from the Date of a definitive Treaty of Peace with Russia.	For the following Twelve Months after such 5th Day of April.	Thereafter.
	£ s. d.	£ s. d.	£ 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, for every Cwt.	0 18 9	0 15 8	0 12 6
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 18 9	0 15 8	0 12 6
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 17 10	0 14 10	0 11 10
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 16 6	0 13 9	0 11 0
Upon Bastard or Refined Sugar, being inferior in Quality to the said Export Standard Sample, No. 2 - for every Cwt.	0 13 9	0 11 8	0 9 6

IV. 'And

IV. 'And whereas Contracts or Agreements may have been made for the Sale or Delivery 'of some of the Goods or Commodities on which increased or additional Duties of Customs 'are by this Act granted and imposed, which Contracts or Agreements may have been made 'with no Reference to such additional Duties, and thereby the several Contractors may be 'materially affected:' For Remedy thereof be it enacted, That every Person who shall have made or entered into any such Contract or Agreement shall be and is hereby authorized and empowered, in the Case of any such Contract or Agreement, to add so much Money as will be equivalent to the increased or additional Duty hereby granted on any such Goods or Commodities respectively to the Price thereof, and shall be entitled, by virtue of this Act, to be paid, and to sue for and recover the same accordingly. When Contracts have been entered into, Amount of increased Duty to be added.

V. In citing this Act in other Acts or legal Instruments it shall be sufficient to use the Expression "The Customs Duties Act, 1855." Short Title.

CAP. XXII.

An Act for granting certain additional Rates and Duties of Excise.

[25th *May* 1855.]

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 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:

I. There shall be charged, raised, levied, collected, and paid unto and for the Use of Her Majesty, Her Heirs and Successors, upon the several Goods and Commodities mentioned and described in the Schedule marked (A.) hereunto annexed, the several Sums of Money and additional Duties of Excise as they are respectively inserted, described, and set forth in the said Schedule; and there shall be made, allowed, and paid for or in respect of the Goods and Commodities mentioned and described in the Schedule marked (B.) hereunto annexed, the several Allowances and Drawbacks of Excise as the same are respectively inserted, described, and set forth in the said last-mentioned Schedule; and the said Duties, Allowances, and Drawbacks respectively shall commence and take effect on the respective Days mentioned in the said Schedules respectively. Grant of Duties of Excise as in Schedule (A.) Allowance and Drawbacks as in Schedule (B.)

II. Provided always, That no Drawback of Excise shall be allowed or paid for or upon any of the Mixtures, Compounds, Preparations, or Commodities described in the Schedule (B.) annexed to the Act passed in the Session of Parliament holden in the Seventeenth and Eighteenth Years of Her Majesty's Reign, Chapter Twenty-seven, which on or after the Twentieth Day of *April* One thousand eight hundred and fifty-five shall be removed from *England* or *Scotland* to *Ireland*, except upon Made Wines; and that for and upon every Gallon of all Made Wines which shall be so removed as aforesaid, there shall be allowed and paid the countervailing Drawback of Twopence Three Farthings, and no more. Drawback on Spirit Mixtures to cease, except as to Made Wines.

III. The said several Duties, Allowances, and Drawbacks of Excise by this Act granted and imposed and allowed respectively shall be under the Management of the Commissioners of Inland Revenue, and shall be charged, raised, levied, collected, recovered, paid, applied, and allowed respectively, in such and the like Manner, and by the same Ways, Means, and Methods, Duties, &c. to be under the Management of the Commissioners of Inland Revenue,