CAP. XV.

An Act for granting certain Duties of Customs on Tea, Sugar, and other Articles. [21st *March* 1857.]

'WHEREAS it is expedient to alter the Duties and Drawbacks of Customs imposed or allowed by any Act or Acts in force relating to the Customs upon the several 'Articles herein mentioned:' 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:

Alteration of Duties on Tea.

I. That in lieu of the Duties of Customs chargeable on Tea imported into *Great Britain* and *Ireland* during the Period herein-after mentioned the following Duties shall be charged; that is to say,

From and after Fifth *April* One thousand eight hundred and fifty-seven to Fifth *April* One thousand eight hundred and fifty-eight, 1*s.* 5*d. per* Pound.

Alteration of Customs Duties on Sugar.

II. That in lieu of the Duties of Customs chargeable on Sugar imported into *Great Britain* and *Ireland* during the Period herein-after mentioned the following Duties shall be charged; that is to say,

	From and after 5th April 1857 to 5th April 1858 inclusive.
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

Alteration of Customs Duties on certain Articles herein named.

III. That in lieu of the Duties chargeable on the following Articles imported into *Great Britain* and *Ireland* during the Period herein-after mentioned the following Duties shall be charged; that is to say,

	From and after 5th April 1857 to 5th April 1858 inclusive.
	£ s. d.
Cherries, dried - - - - - -	
Comfits, dry - - - - - -	
Confectionery - - - - - -	
Ginger, preserved - - - - - -	
Marmalade - - - - - -	} the Pound 0 0 2
Plums, preserved in Sugar - - - - -	
Succades, including all Fruits and Vegetables preserved in Sugar, not otherwise enumerated - - -	

IV. That

IV. That the Bounties and Drawbacks now payable on the Exportation of Refined Sugar, or on Removal to the *Isle of Man* for Consumption there, shall be continued until the Fifth Day of *May* next, and that from and after that Day, and until the Fifth Day of *May* One thousand eight hundred and fifty-eight, the following Drawbacks shall be allowed 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, Bounties and Drawbacks, as herein named.

	£	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	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

V. The Duties imposed by this Act shall be under the Management of the Commissioners of Her Majesty's Customs, and 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 Customs. Duties to be under Management of Commissioners of Customs.

VI. This Act shall come into operation on the Day of the passing of this Act, and in citing it in other Acts of Parliament and in legal Instruments it shall be sufficient to use the Expression "The Customs Duties Amendment Act, 1857." Commencement of Act and Short Title.

CAP. XVI.

An Act to amend an Act of the last Session of Parliament, for repealing, and re-imposing under new Regulations, the Duty on Race Horses.

[21st *March* 1857.]

'WHEREAS by an Act of the last Session of Parliament, Chapter Eighty-two, an annual Duty of Three Pounds Seventeen Shillings was imposed for every Race Horse, and it is expedient to amend the Provisions of the said Act regulating the Collection of the said Duty:' 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: 19 & 20 Vict. c. 82.

I. Previously to the starting or running of a Race Horse at any Race, the Duty by the said Act imposed shall be paid by or on behalf of the Owner or Trainer or other Person having charge of the Horse, to an Officer to be appointed by the Commissioners of Inland Revenue for the Purpose of receiving the same, and to be called the Receiver of Race-horse Duty, Duty imposed by said Act to be paid to the Receiver of Race-horse