ANNO TRICESIMO NONO

GEORGII III. REGIS.

Seſſ. 2.

CAP. XII.

An Act to enable the Commiſſioners of the Cuſtoms to allow, until the Firſt Day of *April* One thouſand eight hundred, *Britiſh* Plantation Sugars to be warehouſed; to revive ſo much of an Act, made in the Thirty-ſecond Year of the Reign of His preſent Majeſty, as relates to the aſcertaining the average Price of Sugar, and regulating the Allowance of Drawback on the Exportation thereof; and for allowing, until the Fifth Day of *May* One thouſand eight hundred, certain Drawbacks on Sugar exported. [12th *October* 1799.]

Preamble.

WHEREAS from the increaſed Importation of Sugar into this Kingdom in the preſent Year, and from other Circumſtances which have recently occurred, the Owners and Conſignees thereof are utterly unable to find an immediate Market for large Quantities now on Hand, and a further Importation to a conſiderable Extent is expected; and it is therefore expedient that further Time ſhould be given for the Payment of Duties on ſuch Sugar imported, or to be im-

ported into *Great Britain* after the paſſing of this Act, for which the Duties have not already been paid: May it therefore pleaſe Your Majeſty that it may be enacted; and be it enacted by the King'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, That, from and after the paſſing of this Act, and until the Firſt Day of *April* One thouſand eight hundred, it ſhall be lawful for the Commiſſioners of the Cuſtoms for the Time being, in *England* and *Scotland* reſpectively, to take Bond to His Majeſty from the Importer or Importers, Proprietor or Proprietors, Conſignee or Conſignees, of any *Britiſh* Plantation Sugar, for the Payment of the Duties chargeable upon any ſuch Sugar imported into any Port in *Great Britain* at any Time after the paſſing of this Act, or upon any ſuch Sugar in reſpect whereof ſuch Duties ſhall not have been paid before the paſſing of this Act; and all Sugars ſo bonded as aforeſaid ſhall be lodged and ſecured at the ſole Expence of the Importer or Importers, Proprietor or Proprietors, Conſignee or Conſignees thereof, under the joint Locks of His Majeſty and ſuch Importer or Importers, Proprietor or Proprietors, Conſignee or Conſignees thereof, in ſuch Warehouſe or Warehouſes as ſhall be fit for that Purpoſe, and ſhall be approved of by the ſaid Commiſſioners of the Cuſtoms in *England* or *Scotland*, as the Caſe may be; and ſuch Sugar ſhall not be delivered, cleared, or taken from any ſuch Warehouſe, unleſs or until the full Duties due and payable thereon ſhall be firſt paid to the proper Officer of the Cuſtoms; and if the Importer or Importers, Proprietor or Proprietors, Conſignee or Conſignees of ſuch Sugar ſhall omit, neglect, or refuſe to pay and ſatisfy all the Duties due and payable in reſpect of ſuch Sugar within Six Months from the Date of any Bond given under this Act for the Payment of the Duties upon ſuch Sugar as aforeſaid, it ſhall be lawful for the Commiſſioners of the Cuſtoms in *England* and *Scotland* reſpectively, at the Expiration of ſuch Period as aforeſaid, to cauſe ſuch Sugar to be publickly ſold to the beſt Bidder, at ſuch Places as the ſaid Commiſſioners of the Cuſtoms in *England* and *Scotland* reſpectively ſhall think proper, and out of the Proceeds of ſuch Sale to ſatisfy ſuch Duties, together with all ſuch Expences as ſhall have ariſen relating to any ſuch Sugar; and the Overplus (if any be) ſhall be paid to the Importer or Importers, Proprietor or Proprietors, Conſignee or Conſignees of ſuch Sugar, or ſuch other Perſon or Perſons as ſhall be authorized to receive the ſame.

Until *April* 1, 1800, the Commiſſioners of Cuſtoms may take Bond for the Duties on *Britiſh* Plantation Sugar imported into *Great Britain*; which Sugars ſhall be warehouſed, and if the Duties are not paid within Six Months, it may be ſold.

II. And whereas by an Act paſſed in the laſt Seſſion of Parliament for granting to His Majeſty certain additional Duties on Sugar imported and exported, and on Coffee exported, and for reducing the Drawbacks allowed on the Exportation of Sugar, certain Proviſions of an Act paſſed in the Thirty-ſecond Year of the Reign of His preſent Majeſty for regulating the Allowance of the Drawback and Payment of the Bounty on the Exportation of Sugar, and for other Purpoſes, as far as the ſame related to the aſcertaining the average Price of Sugar in Manner in the ſaid Act mentioned, or of regulating the Allowance of Drawback, or the Payment of the Bounty on the Exportation of Sugar, was repealed: And whereas it is expedient that the full Drawback and Bounty directed to be withheld by an Act of the Thirty-ſixth Year of the Reign of His preſent Majeſty, and by an Act of the laſt Seſſion of Parliament, ſhould be allowed in certain Caſes: And whereas it thereby becomes neceſſary that

39 *Geo.* III, Cap. 63.

32 *Geo.* III, Cap. 43.

36 *Geo.* III, Cap. 18.

that the ſeveral Proviſions of the ſaid Act of the Thirty-ſecond Year of the Reign of His preſent Majeſty, as far as the ſame relate to the aſcertaining the average Price of Sugar, and regulating the Allowance of Drawback, or the Payment of Bounty on the Exportation of Sugar, ſhould be revived; be it therefore enacted, That, from and after the paſſing of this Act, the ſaid Act paſſed in the Thirty-ſecond Year of the Reign of His preſent Majeſty, and all the Clauſes, Proviſions, Powers, Authorities, Directions, and Regulations therein contained, as far as the ſame relate to aſcertaining the average Price of Sugar in the Manner therein mentioned, or of regulating the Allowance of Drawback, or the Payment of the Bounty on the Exportation of Sugar, ſhall be, and the ſame are hereby revived, and ſhall be and remain in full Force during the Continuance of this Act, except as any ſuch Proviſions, Directions, or Regulations are herein altered, in as full and ample a Manner, to all Intents and Purpoſes whatſoever, as if all the ſaid Clauſes, Proviſions, Powers, Authorities, and Directions, were repeated and re-enacted in the Body of this preſent Act; any Thing in the ſaid Act of the laſt Seſſion of Parliament to the contrary thereof in anywiſe notwithſtanding.

32 *Geo.* III, Cap. 43, as far as relates to aſcertaining the average Price of Sugar, or regulating the Drawback and Bounty on Exportation of Sugar, revived.

III. And be it further enacted, That, from and after the paſſing of this Act, and until the Fifth Day of *January* One thouſand eight hundred, the Whole of the Drawbacks and Bounty paid or payable on the Exportation of Sugar, directed to be withheld by the ſaid Acts of the Thirty-ſixth and Thirty-ninth Years of His preſent Majeſty's Reign, ſhall be paid and allowed in like Manner, in every Reſpect, and ſubject to and under and according to the like Rules and Regulations, as any Drawbacks or Bounties were paid or allowed before the paſſing of the Act of the laſt Seſſion of Parliament; and during all ſuch Time as aforeſaid, the Whole of the Duty impoſed by an Act of the laſt Seſſion of Parliament upon Sugar imported into *Great Britain* by the United Company of Merchants of *England* trading to the *Eaſt Indies*, and warehouſed according to Law, and ſold at the Sales of the ſaid Company, ſhall, as to all ſuch Sugar as ſhall be exported during the Time laſt aforeſaid, be, and the ſame is hereby wholly diſcontinued; any Thing contained in the ſaid Act of the laſt Seſſion of Parliament to the contrary notwithſtanding.

Until *Jan.* 5, 1800, the Drawbacks and Bounty on Sugar directed to be withheld by the recited Acts of 36 and 39 *Geo.* III, to be allowed; and the Duty impoſed by the ſaid Act of 39 *Geo.* III, on Sugar imported by the *Eaſt India* Company and warehouſed, to be diſcontinued.

IV. And be it further enacted, That if, on the Fifth Day of *January* and the Fifth Day of *April* One thouſand eight hundred, it ſhall appear by Notice in *The London Gazette*, in Manner directed in the ſaid Act of the Thirty-ſecond Year of the Reign of His preſent Majeſty, that the average Prices of Brown or *Muſcovado* Sugar, taken in the Manner directed by the ſaid Act made in the Thirty-ſecond Year of the Reign of His preſent Majeſty for the Six Weeks preceding, ſhall not have exceeded Seventy Shillings for an Hundred Weight, incluſive of the Duties of Cuſtoms paid or payable thereon on the Importation into *Great Britain*, then and in every ſuch Caſe the Whole of the Drawbacks and Bounty paid or payable on the Exportation of Sugar, directed to be withheld by the ſaid Act of the Thirty-ſixth Year of His preſent Majeſty's Reign, and by the ſaid Act of the laſt Seſſion of Parliament, ſhall be paid and allowed in like Manner, in every Reſpect, and ſubject to and under and according to the like Rules and Regulations, as any Drawbacks and Bounties were paid and allowed before the paſſing of the ſaid Act of the laſt Seſſion

If on *Jan.* 5 and *April* 5, 1800, the average Price of *Muſcovādo* Sugar, taken as directed by 32 *Geo.* III, Cap. 43, ſhall not have exceeded 70*s.* *per* cwt. the Drawbacks and Bounty withheld by 36 *Geo.* III, and 39 *Geo.* III, to be paid, and the ſaid Duties on Sugar imported by the *Eaſt India* Company and

warehouſed, to be diſcontinued on Delivery of the Sugar for Exportation.

Seſſion of Parliament, by any Act or Acts of Parliament, except as any ſuch Rules or Regulations are altered by this Act; and the Whole of the Duty impoſed by an Act of the laſt Seſſion of Parliament, upon Sugar imported into *Great Britain* by the United Company of Merchants of *England* trading to the *Eaſt Indies*, and warehouſed according to Law, and ſold at the Sales of the ſaid Company, ſhall, upon the Delivery thereof out of the Warehouſes for Exportation during the Time of any Drawbacks or Bounties being paid or allowed under this Act, be and the ſame are hereby wholly diſcontinued; any Thing in the ſaid Act of the laſt Seſſion of Parliament contained to the contrary thereof notwithſtanding.

Continuance of Act, as to Drawback or Bounty, or diſcontinuing Duty.

V. And be it further enacted, That this Act ſhall, as to all the Matters and Things herein contained relating to the paying and allowing any Drawback or Bounty, or diſcontinuing any Duty under this Act, have Continuance until the Fifth Day of *May* One thouſand eight hundred.

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