

ANNO TRICESIMO NONO & QUADRAGESIMO

GEORGII III. REGIS.

****

CAP. XLVIII.

An Act to repeal the Duties on Sugar and Coffee exported, granted by an Act, paſſed in the Thirty-ninth Year of His preſent Majeſty's Reign, for allowing *Britiſh* Plantation Sugar to be warehouſed; for reviving 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 certain Drawbacks on Sugar exported, until the Tenth Day of *May* One thouſand eight hundred and one. [30th *May* 1800.]

Preamble. 39 *Geo.* III, Cap. 63, recited,

WHEREAS by an Act, paſſed in the Thirty-ninth Year of the Reign of His preſent Majeſty, intituled, *An Act for granting to His Majeſty certain additional Duties on Sugar imported and exported, and on Coffee exported, and for reducing the Drawbacks now allowed on the Exportation of Sugar*, amongſt other Things, certain Duties were granted on the Exportation of Sugar and Coffee: And whereas it is expedient that the ſaid Duties ſhould be repealed for a limited Time: Be it therefore enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and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 during the Continuance thereof, ſo much of the ſaid recited Act as impoſes the ſaid Duties on the Exportation of Coffee and Sugar ſhall be, and the ſame is hereby repealed; and that ſo much of the ſaid Duties impoſed by the ſaid recited Acts as became due and payable between the Thirteenth Day of *October* One thouſand ſeven hundred and ninety-nine, and the Time of paſſing this Act, ſhall not be paid or payable, and that any Bonds which may have been entered into for Payment of any ſuch Duties ſhall be, and the ſame are hereby declared to be null and void, and the ſame ſhall be cancelled accordingly.

and ſo much thereof as impoſes Duties on the Exportation of Coffee and Sugar repealed, and ſuch Duties as became payable between *October* 13, 1799, and the paſſing this Act ſhall not be payable.

Till *May* 10, 1801, Bond may be taken for the Duties on *Britiſh* Plantation Sugar imported after *March* 31, 1800, or upon ſuch Sugar, the Duties whereon ſhall not have been paid before paſſing this Act, which Sugar ſhall be warehouſed, and if the Duties be not paid within certain Periods from the Date of Bonds, it may be ſold.

II. And whereas it is expedient that further Time ſhould be given for the Payment of the Duties on *Britiſh* Plantation Sugar imported or to be imported into *Great Britain* after the Thirty-firſt Day of *March* One thouſand eight hundred, for which the Duties have not already been paid; be it therefore enacted, That, from and after the paſſing of this Act, and until the Tenth Day of *May* One thouſand eight hundred and one, 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 Thirty-firſt Day of *March* One thouſand eight hundred, or upon any ſuch Sugar in reſpect whereof ſuch Duties ſhall not have been paid before the paſſing of this Act; and all Sugar 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* and *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 as ſhall be entered in the uſual and accuſtomed Manner on or before the Tenth Day of *September* One thouſand eight hundred, within Six Months from the Date of any Bond given under this Act for the Payment of the Duties upon ſuch Sugar as aforeſaid, and with reſpect to any ſuch Sugar as ſhall be imported into the Port of *London*, and ſo entered between the ſaid Tenth Day of *September* and the ſaid Tenth Day of *March*, within Three Months from the Date of any Bond ſo given, and with reſpect to any ſuch Sugar as ſhall be imported into any other Port of this Kingdom, and ſo entered between the ſaid Tenth Day of *September* and the ſaid Tenth Day of *March*, within Two Months from the Date of any Bond ſo given, it ſhall be lawful for the Commiſſioners of the Cuſtoms in *England* and *Scotland* reſpectively, at the Expiration of ſuch Periods 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.

No Bond ſhall be diſcharged without Payment of Principal and Intereſt.

III. And be it further enacted, That no Bond taken by virtue and in purſuance of this Act, ſhall be diſcharged either in Law or Equity, without the full Payment or Satisfaction of the principal Money due or to become due thereon, together with Intereſt, at and after the Rate of Five Pounds *per Centum per Annum*, to be reckoned from the Date of ſuch Bond until the actual Payment or Satisfaction thereof.

Fees and Stamp Duties may be retained.

IV. Provided always, and be it enacted, That it ſhall and may be lawful to deduct and retain out of the Principal and Intereſt that may

become due on any Bond to be taken in purſuance of this Act, the Fees and Stamp Duties that ſhall have been paid on any ſuch Bond.

Recital of 39 *Geo.* III, Cap. 63, whereby certain Proviſions of 32 *Geo.* III, Cap. 43, were repealed.

V. And whereas by an Act paſſed in the Thirty-ninth Year of the Reign of His preſent Majeſty, 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 the Drawback or the Payment of the Bounty on the Exportation of Sugar were 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 Thirty-ninth Year of the Reign of His preſent Majeſty, ſhould be allowed in certain Caſes: And whereas it thereby becomes neceſſary that the ſeveral Proviſions of the ſaid Act of the Thirty-ſecond Year of the Reign of His preſent Majeſty, ſo 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 Fifth Day of *May* One thouſand eight hundred, 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 Thirty-ninth Year of the Reign of His preſent Majeſty to the contrary thereof in anywiſe notwithſtanding.

36 *Geo.* III, Cap. 18, and 39 *Geo.* III, Cap. 63, recited.

From *May* 5, 1800, 32 *Geo.* III, Cap. 43, as far as relates to aſcertaining the Average Price of Sugar, and regulating the Drawback on Exportation, revived.

From *May* 5, 1800, till *Nov.* 10, 1800, the Drawbacks on the Exportation of Sugar, withheld by recited Acts of 36 *Geo.* III, and 39 *Geo.* III, to be allowed, and the Duty impoſed by 39 *Geo.* III, upon Sugar imported by the *Eaſt India* Company, diſcontinued on ſuch as ſhall be exported.

VI. And be it further enacted, That, from and after the Fifth Day of *May* One thouſand eight hundred, and until the Tenth Day of *November* 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 ſaid Act of the Thirty-ninth Year of the Reign of His preſent Majeſty, and during all ſuch Time as aforeſaid, the Whole of the Duty impoſed by an Act of the Thirty-ninth Year of the Reign of His preſent Majeſty, 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

contained in the ſaid Act of the Thirty-ninth Year of the Reign of His preſent Majeſty, to the contrary notwithſtanding.

If on *Nov.* 10, 1800, the Average Price of Muſcovado Sugar, taken as directed by 32 *Geo.* III, Cap. 47, ſhall not have exceeded 75 *s.* *per* Cwt. the Drawbacks withheld by 36 *Geo.* III, and 39 *Geo.* III, ſhall be paid, and the ſaid Duties on Sugar imported by the *Eaſt India* Company to be diſcontinued on Delivery for Exportation.

VII. And be it further enacted, That if on the ſaid Tenth day of *November* 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 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-five 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 Thirty-ninth Year 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 and Bounties were paid and allowed before the paſſing of the ſaid Act of the Thirty-ninth Year of the Reign of His preſent Majeſty, 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 paſſed in the Thirty-ninth Year of the Reign of His preſent Majeſty 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 paſſed in the Thirty-ninth Year of the Reign of His preſent Majeſty contained to the contrary notwithſtanding.

Drawback to be paid on Sugar ſhipt, or Water-born with Intent to be ſhipt, for Exportation.

VIII. Provided always, and be it enacted, That the Drawback and Bounty payable on the Exportation of Sugar, by virtue and in purſuance of this Act, ſhall be paid and allowed on all Sugar which ſhall be ſhipped or laden on board any Ship or Ships, or Water-born with Intent to be ſhipped or laden on board any Ship or Ships in *Great Britain*.

Continuance of Act.

IX. 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 Tenth Day of *May* One thouſand eight hundred and one.

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