ANNO TRICESIMO NONO

GEORGII III. REGIS.

C A P. LXIII.

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.

[1st *July* 1799.]

Most Gracious Sovereign,

Preamble.

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of *Great Britain*, in Parliament assembled, towards raising the necessary Supplies to defray Your Majesty's Publick Expences, and making a permanent Addition to the Publick Revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several additional Duties of Customs herein-after mentioned; and do most humbly beseech 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 there shall be raised, levied, collected, and paid, unto and for the Use of His Majesty, His Heirs and Successors, over and above the Duties now payable by Law, the following additional Duties of Customs, to be paid in Ready Money, without any Discount or Abatement whatever; that is to-say,

The following additional Duties of Customs to be paid on Sugar.

Duties.

For every Hundred Weight, containing One hundred and twelve Pounds, of Brown and *Muscovado* Sugar of the *British* Plantations, which shall be imported or brought into *Great Britain*, or which shall have been so imported, after the Twenty-fourth Day of *June* One thousand seven hundred and ninety-nine, the Sum of Eight-pence; and so in Proportion for any greater or less Quantity:

For every Hundred Weight, containing One hundred and twelve Pounds, of Brown and *Muscovado* Sugar, which shall be sold at the Sales of the United Company of Merchants of *England* trading to the *East Indies*, after the Twenty-fourth Day of *June* One thousand seven hundred and ninety-nine, the Sum of Eight-pence; and so in Proportion for any greater or less Quantity:

For every Hundred Weight, containing One hundred and twelve Pounds, of White or Clayed Sugar of the *Britiſh* Plantations, which ſhall be imported or brought into *Great Britain*, or which ſhall have been ſo imported, after the Twenty-fourth Day of *June* One thouſand ſeven hundred and ninety-nine, the Sum of Four Shillings; and ſo in Proportion for any greater or leſs Quantity:

For every Hundred Weight, containing One hundred and twelve Pounds, of Sugar not of the *Britiſh* Plantations, which ſhall have been or ſhall be imported into *Great Britain*, and warehouſed according to Law, upon the Delivery thereof, after the Twentieth Day of *June* One thouſand ſeven hundred and ninety-nine, out of or from the Warehouſe or Warehouſes in which the ſame ſhall have been depoſited for Exportation from *Great Britain*, the Sum of Two Shillings and Sixpence; and ſo in Proportion for any greater or leſs Quantity:

For every Hundred Weight, containing One hundred and twelve Pounds, of Sugar, which ſhall have been or ſhall be 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, after the Twentieth Day of *June* One thouſand ſeven hundred and ninety-nine, upon the Delivery thereof out of or from the Warehouſe or Warehouſes in which the ſame ſhall have been depoſited for Exportation from *Great Britain*, the Sum of Six Shillings and Sixpence; and ſo in Proportion for any greater or leſs Quantity:

For every Hundred Weight, containing One hundred and twelve Pounds, of Coffee, which ſhall have been or ſhall be imported into *Great Britain*, and warehouſed according to Law, upon the Delivery thereof, after the Twentieth Day of *June* One thouſand ſeven hundred and ninety-nine, (out of or from the Warehouſe or Warehouſes in which the ſame ſhall have been depoſited) for Exportation from *Great Britain*, the Sum of Four Shillings; and ſo in Proportion for any greater or leſs Quantity.

Duties on Sugars imported by the *Eaſt India* Company to be paid notwithſtanding, 39 *Geo.* III, Cap. 59.

II. And be it further enacted, That the ſeveral Duties hereby granted on Sugar imported by the United Company of Merchants of *England* trading to the *Eaſt Indies*, ſhall be levied, collected, and paid, notwithſtanding any Proviſion or any Matter or Thing contained in an Act, paſſed in this preſent Seſſion of Parliament, for permitting Goods imported by the ſaid Company to be warehouſed.

From certain Periods Part of the Drawbacks on Exportation of Sugar to ceaſe.

III. And whereas it is expedient, under the preſent Circumſtances, that the Drawbacks and Bounties now payable by Law on the Exportation of Sugar ſhould be reduced; be it therefore further enacted, That, from and after the Twentieth Day of *June* One thouſand ſeven hundred and ninety-nine, of the Drawbacks now allowed by Law to the Exporter or Exporters, on the Exportation from *Great Britain* of any Sugar in the ſame State in which it was imported from Foreign Parts, Two Shillings and Sixpence for each and every Hundred Weight of ſuch Sugar, ſhall ceaſe, determine, and be no longer paid or payable: That, from and after the Twenty-fourth Day of *July* One thouſand ſeven hundred and ninety-nine, of the Drawbacks or Bounties now allowed by Law to the Exporter or Exporters, on the Exportation from *Great Britain* of any Refined Sugar called *Baſtards*, or any Ground or Powdered Sugar, or Refined Loaf Sugar, broken in Pieces, or Sugar called *Candy*, Two Shillings and Sixpence for each and every Hundred Weight of ſuch Sugar, ſhall ceaſe, determine, and be no longer paid or payable: And that, from and after

after the ſaid Twenty-fourth Day of *July* One thouſand ſeven hundred and ninety-nine, the Drawbacks or Bounties now allowed by Law to the Exporter or Exporters, on the Exportation from *Great Britain* of any other Refined Sugar, Four Shillings for each and every Hundred Weight of ſuch Sugar, ſhall ceaſe, determine, and be no longer paid or payable: Provided always, That nothing herein contained ſhall extend, or be conſtrued to extend, to reduce the Drawback now allowed by Law on Sugar exported to *Ireland*, in the ſame State in which it was imported into *Great Britain* from Foreign Parts.

Drawback on ſugar exported to *Ireland* in the State imported into *Great Britain* not to be reduced.

IV. And be it further enacted, That ſuch of the Duties by this Act impoſed, as ſhall ariſe in that Part of *Great Britain* called *England*, ſhall be under the Management of the Commiſſioners of the Cuſtoms in *England* for the Time being; and ſuch thereof as ſhall ariſe in that Part of *Great Britain* called *Scotland*, ſhall be under the Management of the Commiſſioners of the Cuſtoms in *Scotland* for the Time being.

Duties to be under the Management of the Commiſſioners of Cuſtoms.

V. And be it further enacted, That the Duties hereby impoſed ſhall and may be managed, aſcertained, raiſed, levied, collected, anſwered, paid, ſecured, and recovered, in ſuch and the like Manner, and in and by any and either of the Ways, Means, or Methods, by which any of the Duties of Cuſtoms on Goods, Wares, or Merchandize, impoſed and payable by an Act, paſſed in the Twenty-ſeventh Year of the Reign of His preſent Majeſty, or by any other Act or Acts of Parliament in force on or immediately before the paſſing of this Act, were or might be managed, aſcertained, raiſed, levied, collected, anſwered, paid, ſecured, and recovered; and the Goods, Wares, and Merchandize, ſo by this Act made chargeable with the ſaid Duties, ſhall be, and the ſame are hereby made ſubject and liable to all and every the Conditions, Regulations, Rules, Reſtrictions, Penalties, and Forfeitures, to which any Goods, Wares, or Merchandize, upon which any Duties of Cuſtoms are impoſed and payable, were ſubject and liable by any Act or Acts of Parliament in force on or immediately before the paſſing of this Act; and all and every Pain, Penalty, Fine, or Forfeiture, for any Offence whatever, committed againſt or in Breach of any Act or Acts of Parliament in force on or immediately before the paſſing of this Act, made for ſecuring the Revenue of Cuſtoms, or for the Regulation or Improvement thereof, and the ſeveral Clauſes, Powers, and Directions, therein contained, ſhall and are hereby directed and declared to extend to, and ſhall be reſpectively applied, practiſed, and put in Execution, for and in reſpect of the Duties hereby charged, as far as the ſame are applicable thereto, in as full and ample a Manner, to all Intents and Purpoſes whatever, as if all and every the ſaid Acts, Clauſes, Proviſions, Powers, Directions, Pains, Penalties, and Forfeitures, were particularly repeated and re-enacted in the Body of this preſent Act.

Duties to be managed, as the Duties of Cuſtoms impoſed by any Act prior to the paſſing this Act.

VI. And be it further enacted, That, from and after the paſſing of this Act, out of the Monies ariſing from the Rates and Duties upon Sugar imported into *Great Britain*, the Sum of Eighteen thouſand five hundred Pounds, being the Fourth Part of the Sum of Seventy-four thouſand Pounds, the average Amount for the laſt Three Years of the Drawbacks and Bounties on Sugar exported hereby repealed, ſhall Quarterly, on the Tenth Day of *October*, the Fifth Day of *January*, the Fifth Day of *April*, and the Fifth Day of *July* in every Year during the Period of Ten Years, be ſet apart from the Monies ariſing from the Rates and Duties upon Sugar imported into *Great Britain*; and the ſaid Sum of

Appropriation of Duties.

Seventy-four thouſand Pounds, together with the Duties hereby granted on Sugar imported or delivered from the Warehouſe, and on Coffee exported, ſhall, during the ſaid Period of Ten Years, be paid into the Receipt of His Majeſty's Exchequer at *Weſtminſter*, diſtinctly and apart from all other Branches of the Publick Revenue, and ſhall be carried to, and made Part of, the Conſolidated Fund; and the ſaid Sum of Seventy-four thouſand Pounds, together with the ſaid Duties, or ſo much thereof as ſhall be ſufficient, ſhall be deemed an Addition made to the Revenue, for the Purpoſe of defraying the encreaſed Charge occaſioned by any Loan to be made by virtue of any Act or Acts to be paſſed in this Seſſion of Parliament; and that there ſhall be provided and kept in the Office of the Auditor of the ſaid Receipt, during the ſaid Period of Ten Years, a Book or Books in which the ſaid Sum of Seventy-four thouſand Pounds, and the ſaid Duties hereby granted, ſhall, together with the Monies ariſing from any other Rates or Duties granted in this Seſſion of Parliament, for the Purpoſe of defraying ſuch increaſed Charge as aforeſaid, be entered ſeparate and apart from all other Monies paid or payable to His Majeſty, His Heirs or Succeſſors, upon any Account whatever.

32 *Geo.* III, Cap. 43, and Acts for amending it, recited;

VII. And whereas an Act was paſſed in the Thirty-ſecond Year of the Reign of His preſent Majeſty, intituled, *An Act for regulating the Allowance of the Drawback, and Payment of the Bounty, on the Exportation of Sugar; and for permitting the Importation of Sugar and Coffee into the* Bahama *and* Bermuda *Iſlands, in Foreign Ships*; amongſt other Things for regulating the Allowance of the Drawback, and Payment of the Bounty on the Exportation of Sugar: And whereas other Acts were paſſed in the Thirty-fifth, Thirty-ſixth, and Thirty-eighth Years of the Reign of His preſent Majeſty, for amending the ſaid Act, which laſt mentioned Acts have been continued till the End of the preſent Seſſion of Parliament: And whereas it is expedient to repeal ſo much of the ſaid firſt recited Act, as relates to the aſcertaining the average Price of Sugar, and of regulating the Drawback and Bounty on the Exportation of Sugar by ſuch Average, be it further enacted, That, from and after the paſſing of this Act, the ſaid firſt recited Act, ſo far as the ſame relates to the aſcertaining the average Price of Sugar in the Manner therein mentioned, or of regulating the Allowance of Drawback, or the Payment of Bounty on the Exportation of Sugar from this Kingdom, ſhall be, and the ſame is hereby repealed.

and ſo much of the Firſt Act, as relates to the aſcertaining the Average Price of Sugar, or regulating the Drawback, repealed.

The Bounty on Exportation of refined *Muſcovado* Sugar to be paid on all ſhipped, or waterborn to be ſhipt, between paſſing this Act, and *July*, 24, 1799.

VIII. Provided always, and be it enacted, That the Bounty payable on the Exportation of all refined Sugar produced from *Muſcovado* Sugar of the *Britiſh* Plantations in *America*, ſhall be paid and allowed on all Sugar which ſhall be ſhipped or laden on board any Ship or Ships, or waterborn, with Intent to be ſhipped or laden on board any Ship or Ships in *Great Britain*, between the Day of paſſing this Act, and the Twenty-fourth Day of *July* One thouſand ſeven hundred and ninety-nine.

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