DIEU ET MON DROIT

ANNO QUADRAGESIMO PRIMO

GEORGII III. REGIS.

C A P. XXVIII.

An Act for granting to His Majeſty certain Duties of Cuſtoms on Timber, Sugar, Raiſins, and Pepper, imported into, and on Lead exported from, *Great Britain*. [30th *April* 1801.]

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 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 Duties of Cuſtoms 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, from and after the Firſt Day of *May* One thouſand eight hundred and one, there ſhall be raiſed, levied, collected, and paid, throughout *Great Britain*, unto His Majeſty, His Heirs and Succeſſors, in ready Money, without any Diſcount whatever, upon the Importation into that Part of the United Kingdom of *Great Britain* and

Preamble.

After *May* 1, 1801, there ſhall be paid in *Great Britain* on Importation of the Goods enumerated in

Table A. and alſo on Exportation of the Goods deſcribed in Table B. hereunto annexed, the additional Duties therein reſpectively inſerted.

and *Ireland* called *Great Britain*, from Foreign Parts, of the ſeveral and reſpective Goods, Wares, and Merchandize, enumerated and deſcribed in the Schedule and Table hereunto annexed, marked (A), and alſo upon the Exportation from *Great Britain* to Foreign Parts, of the Goods, Wares, and Merchandize, deſcribed in the Schedule and Table hereunto annexed, marked (B), the ſeveral Duties of Cuſtoms as the ſame are reſpectively inſerted and ſet forth in Figures in the ſaid Schedules and Tables hereunto annexed, reſpectively marked A. B., and ſo in that Proportion for any greater or leſſer Quantity; all which Duties ſhall be over and above all other Duties which are now due and payable, by Law, on any of the ſaid Goods, Wares, and Merchandize reſpectively.

Duties to be under the Management of the Commiſſioners of the Cuſtoms in *England* and *Scotland* reſpectively.

II. And be it further enacted, That ſuch of the Duties of Cuſtoms 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 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 on Sugar by 38 *Geo.* III, Cap. 76, repealed.

III. And whereas it is expedient that the Duties on the Importation of Sugar, impoſed by an Act paſſed in the Thirty-eighth Year of the Reign of His preſent Maieſty, amongſt other Things, for the better Protection of the Trade of this Kingdom, and for granting new and additional Duties on Goods imported, ſhould be repealed; be it therefore enacted, That the ſaid Duties, ſo far as the ſame relate to Sugar imported, ſhall be, and the ſame are hereby repealed, ſave and except in all Caſes relating to the recovering or paying any Arrears thereof, which may remain unpaid, or to any Fine, Penalty, or Forfeiture relating thereto, which ſhall have been incurred at any Time before the ſaid Firſt Day of *May* One thouſand eight hundred and one.

An Additional Drawback of 1 *s.* 10 *d. per Cwt.* ſhall be allowed on Exportation of the Sugar herein deſcribed;

IV. And be it further enacted, That for all refined Sugar called *Baſtard*, and ground or powdered Sugar, and refined Loaf Sugar broke in Pieces, and all Sugar called *Candy*, which ſhall be made from Sugar of the *Britiſh* Plantations, which ſhall have been imported into *Great Britain* after the Firſt Day of *May* One thouſand eight hundred and one, and on which the Duty by this Act impoſed ſhall have been paid, there ſhall be allowed on Exportation to Foreign Parts out of the ſaid United Kingdom, of every Hundred Weight thereof, containing One hundred and twelve Pounds, within the Time limited by Law, to the Exporter thereof, a Drawback of One Shilling and Ten-pence, and ſo in Proportion for any greater or leſs Quantity of ſuch Sugars reſpectively, over and above all other Drawbacks or Bounties allowed for the ſame by Law, on and immediately before the Firſt Day of *May* One thouſand eight hundred and one.

and an additional Drawback of 3 *s. per Cwt.* ſhall be allowed on the Exportation of Refined Sugar in the Loaf, made from

V. And be it further enacted, That for all refined Sugar in the Loaf, the whole being Net, which ſhall be made from Sugar of the *Britiſh* Plantations which ſhall have been imported into *Great Britain* after the Firſt Day of *May* One thouſand eight hundred and one, and on which the Duty impoſed by this Act ſhall have been paid, there ſhall be allowed on Exportation to Foreign Parts out of the ſaid United Kingdom, of every Hundred Weight thereof, containing One hundred and

and twelve Pounds, within the Time limited by Law, to the Exporter thereof, a Drawback of Three Shillings, and ſo in Proportion for any greater or leſs Quantity of ſuch Sugar, over and above all other Drawbacks or Bounties allowed for the ſame by Law, on and immediately before the Firſt Day of *May* One thouſand eight hundred and one.

Sugar of the *Britiſh* Plantations imported after *May* 1, 1801.

VI. And be it further enacted, That the ſeveral Duties of Cuſtoms granted by this Act, and the Drawbacks allowed, ſhall and may be reſpectively managed, aſcertained, raiſed, levied, collected, anſwered, paid, recovered, and allowed, in ſuch and the like Manner, and in and by any and either of the Ways, Means, or Methods, by which the Duties of Cuſtoms impoſed, and the Drawbacks allowed on the like Goods, by an Act paſſed in the Twenty-ſeventh Year of the Reign of His preſent Majeſty, amongſt other Things, for repealing the ſeveral Duties of Cuſtoms and Exciſe, and granting other Duties in lieu thereof, were or might be managed, aſcertained, raiſed, levied, collected, anſwered, paid, recovered, and allowed, except as far as the ſame have been altered by any Act paſſed ſubſequent to the paſſing of the ſaid Act, and the ſaid Goods, Wares, or Merchandize, ſo by this Act reſpectively made chargeable with Duties of Cuſtoms, or entitled to Drawbacks on Exportation, ſhall be, and the ſame are hereby made ſubject and liable to all and every the Conditions, Regulations, Rules, Reſtrictions, and Forfeitures, to which the like Goods, Wares, or Merchandize, were ſubject and liable by any Act or Acts of Parliament in force, on and immediately before the Firſt Day of *May* One thouſand eight hundred and one, 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 and immediately before the paſſing of this Act, made for ſecuring the Revenue of Cuſtoms, or for the Regulation or Improvement thereof, or relating thereto, 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 ſeveral Duties of Cuſtoms, and Drawbacks of Cuſtoms, hereby reſpectively charged and allowed, (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 Clauſes, Proviſions, Powers, Directions, Fines, Pains, Penalties, and Forfeitures, were particularly repeated and re-enacted in the Body of this preſent Act.

Duties and Drawbacks ſhall be paid and allowed according to 27 *Geo.* III, Cap. 13, except where altered by any ſubſequent Act.

Goods ſubject to the Regulations provided by Law before paſſing this Act, &c.

VII. And be it further enacted, That all Monies, from Time to Time ariſing by the ſeveral Duties by this Act impoſed, (the neceſſary Charges of raiſing and accounting for the ſame reſpectively excepted), ſhall, from Time to Time, be paid into the Receipt of His Majeſty's Exchequer at *Weſtminſter*, and the ſaid Money ſo paid in as aforeſaid ſhall be carried to and made Part of the Conſolidated Fund.

Duties ſhall be paid into the Exchequer, and carried to the Conſolidated Fund.

VIII. Provided always, and be it further enacted, That the Monies to ariſe as aforeſaid, or ſo much thereof as ſhall be ſufficient, ſhall be deemed an Addition made to the Revenue, for the Purpoſe of defraying the increaſed Charge occaſioned by any Loan made or Stock created by virtue of any Act or Acts paſſed or to be paſſed in this Seſſion of Parliament; and that the ſaid Monies, during the Space of Ten Years next enſuing, ſhall continue to be paid into the ſaid Receipt of His Majeſty's Exche-

Application of the Duties.

quer, distinctly and apart from all other Branches of the Publick Revenue; 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 all the Monies arising from the said Duties, and paid into the said Receipt, by virtue of this Act, shall, together with the Monies arising from any other 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.

Act may be altered this Session.

IX. And be it further enacted, That this Act may be varied, altered, or repealed, by any Act or Acts to be passed in this present Session of Parliament.

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