ANNO QUADRAGESIMO PRIMO

GEORGII III. REGIS.

CAP. LXXIV.

An Act for regulating, until the Twentieth Day of *May* One thouſand eight hundred and two, the Allowance of Drawback on the Exportation from *Ireland* of *Britiſh* Plantation Sugar; and for allowing certain Drawbacks on Sugar exported from *Ireland*; and for allowing *Britiſh* Plantation Sugar to be warehouſed in *Ireland*.

[27th *June* 1801.]

WHEREAS by an Act paſſed this Seſſion of Parliament, intituled, *An Act for reviving, continuing until the Twenty-fifth Day of* May *One thouſand eight hundred and two, and amending an Act made in the Thirty-ninth and Fortieth Years of the Reign* Preamble recites Cap. 44 of this Seſſion.

of His preſent Majeſty, intituled, '*An Act to repeal the Duties on Sugar and* '*Coffee e ported, granted by an Act paſſed in the Thirty-ninth Year of His* '*preſent Majeſty's Reign, for allowing* Britiſh *Plantation Sugar to be ware-* '*houſed; 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,*' it is enacted, That until the Tenth Day of *May* One thouſand eight hundred and two, the ſeveral Drawbacks and Bounties theretofore allowed and paid under any Act or Acts of Parliament on the Exportation from *Great Britain*, except to *Ireland*, of any Sugar of the *Britiſh* Plantations, in the ſame State in which it was imported, or of any Refined Sugar called *Baſtards*, or any Ground or Powdered Sugar broken in Pieces, or Sugar called *Candy*, or any other Refined Sugar in the Loaf complete and whole, or Lumps duly refined, be diſcontinued, and that inſtead and in lieu thereof the ſeveral Drawbacks and Bounties in the Schedule to the ſaid Act annexed, correſponding with the Average Prices of Brown or *Muſcovado* Sugar, taken in the Manner therein deſcribed, publiſhed in the *London Gazette*, ſhould be paid and allowed as in the ſaid Act is ſpecified, except on Sugar exported to *Ireland:* And whereas it is expedient that the Drawbacks to be allowed on the Exportation from *Ireland* of all ſuch Sugar as aforeſaid, except to *Great Britain*, be regulated in like Manner as the ſame are regulated by the ſaid recited Act in *Great Britain*; 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 Ten Days from the paſſing of this Act, and until Ten Days after the Tenth Day of *May* One thouſand eight hundred and two, all Drawbacks heretofore allowed and paid under and in purſuance of any Act or Acts of Parliament in force in *Ireland* on the Exportation from *Ireland*, except to *Great Britain*, of any Sugar of the *Britiſh* Plantations in the ſame State in which it was imported, or of any Refined Sugar called *Baſtards*, or any Ground or Powdered Sugar, or Refined Loaf Sugar broken in Pieces, or Sugar called *Candy*, or any other Refined Sugar in the Loaf complete and whole, or Lumps duly refined, ſhall be and the ſame are hereby diſcontinued, and that inſtead or lieu thereof, the ſeveral Drawbacks in the Schedule to this Act annexed ſhall be paid and allowed.

From Ten Days after the paſſing of this Act, and until Ten Days after *May* 10, 1802, all Drawbacks heretofore paid on the Exportation from *Ireland* of certain Sorts of Sugar, ſhall be diſcontinued, and in lieu thereof thoſe of the annexed Schedule ſhall be allowed.

II. And in order to aſcertain in *Ireland* the Average Prices of Sugar according to which the Drawbacks payable on all Sugars as aforeſaid exported from *Ireland*, except to *Great Britain*, are to be allowed, be it enacted, That the Chief Commiſſioners of His Majeſty's Revenue in *Ireland* ſhall forthwith, after the paſſing of this Act, cauſe to be publiſhed in the *Dublin Gazette* the Average Prices of Brown or *Muſcovado* Sugar inſerted in the *London Gazette* for Six Weeks next preceding the paſſing of this Act, aſcertained purſuant to the Proviſions of the ſaid recited Act, and ſhall in like Manner forthwith, after the Arrival in *Dublin* of any *London Gazette* aſcertaining the Average Prices of ſuch Sugar

The Commiſſioners of the Revenue in *Ireland* ſhall cauſe to be publiſhed in the *Dublin Gazette*, the Average Price of Brown or *Muſcovado* Sugar, as inſerted in the *London Gazette*, &c.

aſcertained as aforeſaid, cauſe ſuch Average Prices to be inſerted in the *Dublin Gazette*, and all ſuch Prices ſhall be inſerted in *Britiſh* Currency.

When the Returns of the Average Prices include the Duty of Importation into *Great Britain*, a Deduction of 20*s.* *per* Hundred ſhall be made.

III. And whereas certain of the Returns of the Average Prices of Sugar publiſhed in the *London Gazette* before the paſſing of this Act, may include the Duties of Cuſtoms payable on the Importation of Sugar into *Great Britain*, be it enacted, That in all ſuch Caſes, on publiſhing the ſaid Average Prices in the *Dublin Gazette*, a Deduction ſhall be made from ſuch Returns of Twenty Shillings *Britiſh* Currency *per* Hundred, being the Duty now payable thereon.

If at the Periods herein mentioned it ſhall appear that the Average Prices of Brown or *Muſcovado* Sugar ſhall not have exceeded 70*s.* *per* Cwt. excluſive of Duty, the Drawback in the annexed Schedule correſponding with ſuch Price ſhall be paid, until Notice of other Prices ſhall be publiſhed, *&c.*

IV. And be it enacted, That if in the Firſt Publication of the *Dublin Gazette* in purſuance of this Act, or on the Firſt Publication of the *Dublin Gazette* after the Arrival of the *London Gazette* in *Dublin*, after the Tenth Day of *Auguſt* or the Tenth Day of *November* One thouſand eight hundred and one reſpectively, it ſhall appear that the Average Prices of Brown and *Muſcovado* Sugar, taken in Manner by the ſaid recited Act directed, for the Six Weeks preceding ſhall not have exceeded Seventy Shillings *Britiſh* Currency for an Hundred Weight, excluſive of the Duties payable on the Importation thereof, then and in every ſuch Caſe the Drawback in the Schedule to this Act annexed, mentioned as correſponding to or with the Price of which ſuch Notice in the *Dublin Gazette* ſhall have been given as aforeſaid, ſhall be paid and allowed, except on Exportation to *Great Britain*, until Notice of any other Average Price publiſhed in the *London Gazette* on the *Saturday* immediately preceding any other of ſuch ſubſequent Days ſhall be given in the *Dublin Gazette*, and ſuch Drawback ſhall be paid and allowed in like Manner in every Reſpect, and ſubject to and under and according to the like Rules and Regulations, Reſtrictions, Penalties, and Forfeitures, as any Drawbacks were paid or allowed before the paſſing of this Act.

On Exportation of Refined Sugar in any other than a *Britiſh* Ship, 1*s.* leſs Drawback *per* Cwt. ſhall be paid.

V. Provided always, and be it enacted, That on the Exportation from *Ireland* of any Refined Sugar, in any other than a Ship or Veſſel of the United Kingdom of *Great Britain* and *Ireland*, owned, navigated, and regiſtered according to Law, there ſhall be paid and allowed One Shilling *Britiſh* Currency leſs Drawback for each and every Hundred Weight of ſuch Sugar ſo exported, than if the ſame had been exported in a *Britiſh* or *Iriſh* Ship or Veſſel, ſo owned, navigated, and regiſtered; any Law, Cuſtom, or Uſage to the contrary notwithſtanding.

Drawback to be allowed on Sugar ſhipped or water-borne, with Intent to be ſhipped for Exportation, after *June* 20, 1801.

VI. Provided alſo, and be it enacted, That the Drawback payable on the Exportation of Sugar by virtue of this Act, ſhall be paid and allowed on all Sugar which ſhall have been, or ſhall be ſhipped or laden on Board any Ship or Ships, or water-borne, with Intent to be ſhipped or laden on Board any Ship or Ships in *Ireland* for Exportation, after the Twentieth Day of *June* One thouſand eight hundred and one.

VII. And

Bond may be taken for Payment of the Duties on Sugar imported into *Ireland*,

VII. And whereas it is expedient that Time ſhould be given for the Payment of the Duties in *Ireland* on *Britiſh* Plantation Sugar, be it therefore enacted, That it ſhall and may be lawful for the Commiſſioners of His Majeſty's Revenue in *Ireland*, to take Bond to His Majeſty from the reſpective Importers, Proprietors, or Conſignees of any *Britiſh* Plantation Sugar, for the Payment of the Duties chargeable upon any ſuch Sugar which ſhall be imported into *Ireland*; and all Sugar ſo bonded ſhall be lodged and ſecured at the ſole Expence of the reſpective Importers, Proprietors, or Conſignees thereof, under the joint Locks of His Majeſty, and of ſuch Importers, Proprietors, or Conſignees thereof, in ſuch Warehouſe or Warehouſes as ſhall be fit for that Purpoſe, and ſhall be approved of by the ſaid Commiſſioners; and ſuch Sugar ſhall not be delivered, cleared, or taken from any ſuch Warehouſe, unleſs the full Duties and other legal Charges due and payable thereon ſhall have been paid.

to be payable in Three Months with Six *per Cent.* Intereſt, or the Sugar may be ſold to defray Duty and Charges;

VIII. And be it enacted, That every Bond for Payment of the Duties chargeable upon any ſuch Sugar imported into any Port in *Ireland*, and warehouſed, ſhall be made payable, together with Intereſt, at and after the Rate of Six Pounds *per Centum per Annum*, upon the Amount of ſuch Duties, within Three Months from the Date thereof; and if all Duties due and payable in reſpect of ſuch Sugar, ſhall not be paid and ſatisfied within Three Months from the Date of the Bond, unleſs further Time ſhall be given by the ſaid Commiſſioners, purſuant to the Proviſions of this Act, and all Intereſt due thereon paid, it ſhall be lawful for the ſaid Commiſſioners, at the Expiration of the ſaid Three Months, to cauſe ſuch Sugar to be publickly ſold to the beſt Bidder, at ſuch Places as the ſaid Commiſſioners ſhall think proper, and out of the Proceeds of ſuch Sale to ſatisfy ſuch Duties, together with the Intereſt due thereon, and all ſuch legal Charges and Expences as ſhall have ariſen, or may be due, relating to ſuch Sugar; and the Overplus (if any) ſhall be paid to the reſpective Importers, Proprietors, or Conſignees thereof, or ſuch other Perſon or Perſons as ſhall be authorized to receive the ſame.

but the Commiſſioners of the Revenue in *Ireland*, may renew ſuch Bonds for Three Months if the Sugars remain unſold.

IX. Provided always, and be it enacted, That it ſhall and may be lawful for the ſaid Commiſſioners, and they are hereby authorized, upon Proof to their Satisfaction that ſuch Sugars, or any Part thereof remain unſold, to give Three Months further Time for the Payment of the Duties on ſuch Sugars, or upon any Part of ſuch Sugars, in caſe the Perſon requiring ſuch further Time ſhall be deſirous of paying the Duties in Part of ſuch Sugars; and in any ſuch Caſe it ſhall be lawful for the ſaid Commiſſioners to take any New Bond or Bonds, and to permit the Sugars in reſpect whereof any ſuch Bond ſhall be given, to remain in any Warehouſe under the Proviſions of this Act, for ſuch further Period of Three Months; and if at the Expiration of any ſuch further Period of Three Months, the Duties on ſuch Sugars ſhall not have been paid, it ſhall be lawful for the ſaid Commiſſioners to ſell ſuch Sugars for Payment of the Duties, and Intereſt due thereon, and the Coſts and Charges aforeſaid, in like Manner as is herein-before mentioned.

X. Provided

X. Provided always, and be it enacted, That it ſhall and may be lawful to deduct and retain, out of the Intereſt that may become due on any Bond to be taken purſuant to this Act, the Fees and Stamp Duties that ſhall have been paid thereon. Fees and Stamps may be deducted out of the Intereſt payable on ſuch Bonds.

XI. And be it enacted, That this Act, as to all the Matters and Things herein contained relating to the paying and allowing any Drawback under this Act, ſhall have Continuance until the Twentieth Day of *May* One thouſand eight hundred and two. Continuance of Act.

SCHEDULE to which this Act refers.

TABLE of DRAWBACKS to be allowed and paid under the Provisions of this Act in *British* Currency.

Prices of Brown or *Muscovado* Sugar, at which Drawbacks are payable in *British* Currency.	Drawback to be allowed on Sugar of the *British* Plantations in the same State in which it was imported, and Bounty on Refined Sugar called Bastards, or Ground or Powdered Sugar, or Refined Loaf Sugar broken in Pieces.	Drawback on other Refined Sugar in Loaf complete and whole, or Lump duly refined.
	s.	*s.*
If Average Price of Brown or *Muscovado* Sugar published in the *Gazette* shall not exceed 58 *s.* *per* Cwt. - -	20	34
If it shall exceed 58 *s.* and not exceed 60 *s.* - - -	18	31
If it shall exceed 60 *s.* and not exceed 62 *s.* - - -	16	27
If it shall exceed 62 *s.* and not exceed 64 *s.* - -	14	24
If it shall exceed 64 *s.* and not exceed 66 *s.* - - -	12	20
If it shall exceed 66 *s.* and not exceed 68 *s.* - - -	10	17
If it shall exceed 68 *s.* and not exceed 70 *s.* - - -	8	13
If it shall exceed 70 *s.* - -	Nothing	Nothing

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