ANNO QUADRAGESIMO SECUNDO

GEORGII III. REGIS.

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C A P. XLVII.

An Act to continue, until the Twentieth Day of *May* One thousand eight hundred and three, and amend an Act made in the last Session of Parliament relating to certain Duties on Sugar and Coffee exported; for permitting *British* Plantation Sugar to be warehoused, and for regulating and allowing Drawbacks on Sugar exported. [10th *May* 1802.]

WHEREAS an Act was made in the last Session of Parliament, intituled, *An Act for reviving, continuing, until the Twentieth Day of* May *One thousand eight hundred and two, and amending* 41 Geo. 3. c. 44. *an Act made in the Thirty-ninth and Fortieth Years of the Reign of His present Majesty, intituled,* ' *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 re-* ' *viving 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:*' And whereas the said Act has by Experience been found useful and beneficial,

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and it is expedient that the ſame ſhould be continued with Amendments; 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 the ſaid Act ſhall be continued until the Tenth Day of *May* One thouſand eight hundred and three, for the Port of *London*, and until the Twentieth Day of *May* One thouſand eight hundred and three, for other Parts of *Great Britain*.

Recited Act continued till *May* 10, 1803, for *London*, and *May* 20, 1803, for other Parts.

II. And be it further enacted, That if on the Tenth Day of *May*, or on the Tenth Day of *Auguſt*, or on the Ninth Day of *November* One thouſand eight hundred and two reſpectively, or any or either of the ſaid Days, it ſhall appear by Notice in the *London Gazette*, in Manner directed in an Act made 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*, that the Average Prices of Brown or *Muſcovado* Sugar, taken in Manner directed by the ſaid Act for the Six Weeks preceding, ſhall not have exceeded Seventy Shillings for an Hundred Weight, excluſive of the Duties of Cuſtoms paid or payable thereon on the Importation into *Great Britain*, then and in every ſuch Caſe the Drawback and Bounty in the Schedule to the ſaid Act annexed, mentioned as correſponding to or with the Price of which ſuch Notice in the *London Gazette* ſhall have been given as aforeſaid, ſhall be paid and allowed, until Notice of any other Average Price ſhall be given in the *London Gazette* on the *Saturday* immediately preceding any other of ſuch ſubſequent Days; and ſuch Drawback and Bounty 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 and Bounties were paid or allowed before the paſſing of the ſaid Act of the Thirty-ninth Year 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 granted by an Act paſſed in the Forty-firſt Year of the Reign of His preſent Majeſty, intituled, *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, 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, after the paſſing of this Act, 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, in reſpect of *Britiſh* Plantation Sugar, be wholly drawn back under ſuch Rules, Regulations, Reſtrictions, Penalties, and Forfeitures, as any former Drawbacks are paid or allowed; any Thing in the ſaid Act paſſed in the Thirty-ninth Year of the Reign of His preſent Majeſty contained to the contrary notwithſtanding.

If on certain Days it ſhall appear by Notice in the *London Gazette*, that the Average Prices of Brown or *Muſcovado* Sugar for the Six Weeks preceding, ſhall not have exceeded 70 *s. per Cwt.* the Drawback and Bounty mentioned in the Schedule herein referred to, ſhall be paid according to certain Rules;

and the Drawback of the Whole of the Duty granted by 41 Geo. 3. c. 28, on Sugar imported by the *Eaſt India* Company, ſhall be allowed.

III. And be it further enacted, That, from and after the paſſing of this Act, and until the Tenth Day of *May* One thouſand eight hundred and three, all Bonds 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

Bonds for the Duties on Sugar imported after *May* 10, 1802, ſhall be payable with 5 *l. per Cent.* Intereſt, within Six Months.

imported into any Port in *Great Britain*, at any Time after the Tenth Day of *May* One thouſand eight hundred and two, and warehouſed, ſhall be made payable, together with Intereſt at and after the Rate of Five Pounds *per Centum per Annum*, upon the Amount of ſuch Duties, within Six Months from the Date thereof; 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, unleſs further Time ſhall be given by the ſaid Commiſſioners of Cuſtoms purſuant to the Proviſions of this Act, 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 the Intereſt due thereon; and 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.

Commiſſioners of the Cuſtoms may extend the Time of Payment of ſuch Bonds Three Months.

IV. Provided always, and be it further enacted, That it ſhall be lawful for the Commiſſioners of His Majeſty's Cuſtoms in *England* and *Scotland* reſpectively, and they are hereby authorized, upon Application made for that Purpoſe, and on Proof to the Satisfaction of the ſaid Commiſſioners, that the Sugars in reſpect whereof the Application is made, remain unſold, to give Three Months further Time for the Payment of the Duties payable on any ſuch Sugars, or upon any Part of ſuch Sugars, in caſe the Perſon making Application 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, together with the Intereſt thereon, at the Rate aforeſaid, on ſuch Duties, ſhall not be paid, it ſhall be lawful for the ſaid Commiſſioners to ſell ſuch Sugar for Payment of the Duties and Intereſt due thereon, and Coſts and Charges aforeſaid, in like Manner as is herein-before directed.

The Stamp Duty only ſhall be allowed on ſuch Bonds.

V. Provided alſo, 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 that ſhall have been or ſhall be taken in purſuance of the ſaid Act paſſed in the Thirty-ninth and Fortieth Years of the Reign of His preſent Majeſty, or of the laſt Seſſion of Parliament, or of this Act, the Stamp Duties only that ſhall have been paid on ſuch Bond; any Thing in the ſaid Act of the laſt Seſſion of Parliament to the contrary thereof notwithſtanding.

Drawback of Duties on Sugar and Coffee exported to *Ireland*, ſhall be allowed.

VI. And whereas Doubts have ariſen as to the Drawbacks and Allowances to be allowed and given in reſpect of Sugar and Coffee exported from *Great Britain* to *Ireland*, ſince the paſſing of the ſaid Act of the laſt Seſſion

Seſſion of Parliament, and it is expedient that ſuch Doubts ſhould be removed; be it therefore enacted, That all the Duties that ſhall have been or ſhall be paid, or that ſhall have or ſhall become payable on the Importation of Sugar and Coffee into *Great Britain*, ſhall be drawn back upon and in reſpect of all Sugar and Coffee that ſhall have been ſince the paſſing of the ſaid Act of the laſt Seſſion of Parliament, or that ſhall be exported from *Great Britain* to *Ireland*; any Thing in the Act of the laſt Seſſion of Parliament, or any other Act or Acts of Parliament, to the contrary notwithſtanding.

Act may be altered or repealed this Seſſion.

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

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