ANNO QUADRAGESIMO SECUNDO

GEORGII III. REGIS.

CAP. LX.

An Act to continue, until the Thirtieth Day of *May* One thousand eight hundred and three, and amend an Act, made in the last Session of Parliament, for regulating and allowing Drawbacks on Sugar exported from *Ireland*; and for allowing *British* Plantation Sugar to be warehoused in *Ireland*; and for granting an additional Drawback on the Exportation of refined Sugar. [3d *June* 1802.]

WHEREAS an Act was made in the last Session of Parliament, intituled, *An Act for regulating, until the Twenty-fifth 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: And whereas it is expedient that the said Act 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, and the same is hereby continued until the Twentieth Day of *May* One thousand eight hundred and three for the Port of *Dublin*, and until the Thirtieth Day of *May* One thousand eight hundred and three for the other Ports of *Ireland*.

41 Geo. 3. c. 74.

continued until *May* 20, 1803 for *Dublin*, and *May* 30 for the other Ports of *Ireland*.

II. And

If it appears by the *Dublin Gazette* published at certain Periods, that the Average Prices of Brown or *Muscovado* Sugar for the Six Weeks preceding shall not have exceeded 70 *s. British, per Cwt.* the Drawback herein mentioned shall be paid, *etc.*

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

When the Average Price of Raw or *Muscovado* Sugar shall be below 45 *s.* Sterling *per Cwt.* there shall be allowed on Exportation (except to *Great Britain*), of refined Sugar an additional Bounty of 1 *s. per Cwt.*, and 2 *s.* when below 40 *s.*

III. And be it enacted, That whenever the Average Price of Raw or *Muscovado* Sugar, taken according to the Directions of the said recited Act, shall be below Forty-five Shillings Sterling *per* Hundred Weight, there shall, over and above the Drawback in the said Schedule mentioned, to be allowed on the Exportation from *Ireland*, except to *Great Britain*, of all refined Sugar in Loaf, complete and whole, or Lump duly refined, be paid to the Exporter or Exporters of such refined Sugar, on Exportation thereof from *Ireland*, except to *Great Britain*, an additional Bounty of One Shilling for every One Hundred Weight thereof; and that whenever the Average Price of such Raw or *Muscovado* Sugar taken as aforesaid, shall be below Forty Shillings Sterling *per* Hundred Weight, there shall, over and above the Drawback in the said Schedule, be paid on Exportation from *Ireland*, except to *Great Britain*, of all such refined Sugar as aforesaid, an additional Bounty of Two Shillings for every One Hundred Weight thereof.

Until *May* 20, 1803, Bonds for Duties on *British* Plantation Sugar imported into *Ireland* shall be payable in Six Months, and if Duties be not paid, with Six *per Cent.* Interest, within that Period the Sugars may be sold.

IV. And be it enacted, That, from and after the passing of this Act, and until the Twentieth Day of *May* One thousand eight hundred and three, every Bond to His Majesty for Payment of the Duties chargeable on any *British* Plantation 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 Six Months from the Date thereof; and if all Duties due and payable in respect of such Sugar shall not be paid and satisfied within Six Months from the Date of the Bond, unless further Time shall be given by the said Commissioners pursuant to the Provisions of this Act, it shall be lawful for the Commissioners at the Expiration of the said Six 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

any be), shall be paid to the respective Importers thereof, or to such other Person or Persons as shall be authorized to receive the same.

V. Provided always, and be it enacted, That it shall 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 refusing 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 Sugar 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, shall not have been 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 Commissioners of the Customs, if Sugars remain unsold, may renew such Bonds for Three Months.

VI. 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 taken or to be taken in pursuance of the said recited Act or of this Act, the Stamp Duties only that have been or shall have been paid on such Bond; any Thing in the said recited Act to the contrary notwithstanding.

Stamp Duties may be deducted from the Money due on Bonds.

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

Act may be altered or repealed this Session.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1802.