

ANNO QUADRAGESIMO TERTIO

GEORGII III. REGIS.

CAP. CLIV.

An Act for granting to His Majesty certain Countervailing Duties on the Importation into *Great Britain* of refined Sugar of the Manufacture of *Ireland*; and for allowing additional Drawbacks or Bounties on the Exportation to *Ireland* of refined Sugar of the Manufacture of *Great Britain*, during the Continuance of certain Acts; and for allowing, until the First Day of *May* One thousand eight hundred and four, a Bounty on the Importation of Salmon and Cod Fish from the Island of *Newfoundland* and the Coast of *Labrador*, into *Great Britain* and *Ireland*. [12th *August* 1803.]

WHEREAS the Rate of the Duty of Customs on Sugar imported into *Great Britain* has been increased since the Union of *Great Britain* and *Ireland*: And whereas it is just and reasonable in respect thereof, and pursuant to the Provisions contained in the Acts for the Union of *Great Britain* and *Ireland*, that additional Duties of Customs should be charged on all refined Sugar being of the Manufacture

of *Ireland*, and imported from thence into *Great Britain*, ſufficient to countervail ſuch Increaſe of Duty on the raw Material; 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 the Fifteenth Day of *Auguſt* One thouſand eight hundred and three, there ſhall be charged on any refined Sugar being of the Manufacture of *Ireland*, and imported from thence into *Great Britain*, the ſeveral Countervailing Duties of Cuſtoms as the ſame are reſpectively deſcribed and ſet forth in Figures in the Tables hereunto annexed, marked A. and B.; which ſeveral Countervailing Duties ſhall be in Addition to the Countervailing Duties payable on any ſuch refined Sugar under and by virtue of an Act paſſed in the Thirty-ninth and Fortieth Year of His preſent Majeſty, for the Union of *Great Britain* and *Ireland*.

From *Auguſt* 15, 1803, there ſhall be charged on refined Sugar of the Manufacture of *Ireland* and imported into *Great Britain* the additional Countervailing Duties ſpecified in Tables A. and B.

Such Countervailing Duties ſhall be managed as the former.

II. And be it further enacted, That the ſaid Countervailing Duties by this Act granted ſhall be managed, aſcertained, raiſed, levied, collected, paid, recovered, appropriated, and applied in ſuch and the like Manner, and by the ſame Means, Ways, and Methods, in every Reſpect as the former Countervailing Duties on refined Sugar the Manufacture of *Ireland*, and imported from thence into *Great Britain*, are managed, aſcertained, raiſed, levied, collected, paid, recovered, appropriated, and applied.

Drawbacks ſpecified in Tables C. and D. to be paid on Exportation of refined Sugar from *Great Britain* to *Ireland*.

III. And whereas it is juſt and reaſonable on account of the increaſed Rate of the Duty of Cuſtoms charged on Sugar imported into *Great Britain*, that additional Drawbacks or Bounties ſhould in reſpect thereof be paid and allowed on refined Sugar of Manufacture of *Great Britain* exported to *Ireland*; be it therefore further enacted, That, from and after the Fifteenth Day of *Auguſt* One thouſand eight hundred and three, there ſhall be paid and allowed on the Exportation from *Great Britain* to *Ireland*, of any refined Sugar being the Manufacture of *Great Britain*, the ſeveral and reſpective additional Drawbacks or Bounties as the ſame are reſpectively deſcribed and ſet forth in Figures in the Tables hereunto annexed, marked C. and D.: Provided always, that the ſaid additional Drawbacks or Bounties reſpectively ſhall not be paid or allowed unleſs all the Rules, Regulations, Reſtrictions, and Conditions required by any Act or Acts of Parliament in force on or immediately before the paſſing of this Act, with reſpect to Drawbacks or Bounties payable on the Exportation from *Great Britain* to *Ireland* of any refined Sugar, are duly complied with.

Continuance of Duties and Drawbacks.

IV. And be it further enacted, That the additional Countervailing Duties granted, and the Drawbacks or Bounties allowed by this Act, as the ſame are reſpectively deſcribed and ſet forth in the Tables hereunto annexed, marked A. and C. ſhall remain in force during the Continuance of the Duties on Sugar imported into *Great Britain*, granted by an Act

c. 68. of the preſent Seſſion of Parliament, intituled, *An Act to repeal the Duties of Cuſtoms payable in* Great Britain, *and to grant other Duties in lieu thereof*; and that the additional Countervailing Duties granted and Drawbacks or Bounties allowed by this Act, as the ſame are reſpectively deſcribed and ſet forth in the Tables hereunto annexed, marked B. and D. ſhall remain in force during the Continuance of an Act paſſed in the

c. 70. preſent Seſſion of Parliament, intituled, *An Act for granting to His Majeſty*

Majeſty during the preſent War, and until the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation and Exportation of certain Goods, Wares, and Merchandize, and on the Tonnage of Ships and Veſſels in Great Britain, and no longer.

Additional Bounty on refined Sugar exported, granted by c. 70. ſhall not be allowed on any entered for Exportation before *Auguſt* 17, 1803, &c.

V. And be it further enacted, That the additional Bounty on refined Sugar exported from *Great Britain*, granted by an Act paſſed in the preſent Seſſion of Parliament, intituled, *An Act for granting to His Majeſty during the preſent War, and until the Ratification of a Definitive Treaty of Peace, additional Duties on the Importation and Exportation of certain Goods, Wares, and Merchandize, and on the Tonnage of Ships and Veſſels in* Great Britain, ſhall not be paid or allowed on any refined Sugar which ſhall be entered for Exportation before the Seventeenth Day of *Auguſt* One thouſand eight hundred and three; and that the ſaid additional Bounty ſhall not be paid or allowed on any refined Sugar which ſhall not have been actually ſhipped for Exportation within Six Weeks after the Expiration of the ſaid recited Act paſſed in the preſent Seſſion of Parliament.

On Importation of pickled Salmon and dry Cod from the Iſland of *Newfoundland*, &c. a Bounty of 3*s. per* Quintal ſhall be paid, on certain Conditions.

VI. And whereas it is expedient that a Bounty ſhould be allowed for a limited Time on the Importation of ſalted and pickled Salmon, and ſalted dry Cod Fiſh from the Iſland of *Newfoundland*, and the Coaſt of *Labrador*, into the United Kingdom of *Great Britain* and *Ireland*; be it therefore enacted, That upon the Importation of ſuch Fiſh into the ſaid United Kingdom, there ſhall be paid and allowed to the Importer or Proprietor thereof, a Bounty of Three Shillings for every Quintal or Hundred Weight of ſuch Fiſh, and ſo in Proportion for any greater or leſs Quantity; which Bounty ſhall be paid and allowed upon the following Conditions, that is to ſay, upon the Maſter and Mate of every Ship or Veſſel in which ſuch Fiſh ſhall be imported making Oath at the Port of Importation, before the Collector or other principal Officer of the Cuſtoms in *Great Britain*, or of the Revenue in *Ireland*, that all the ſaid Fiſh imported in the ſaid Ship or Veſſel was taken and cured by His Majeſty's Subjects carrying on the Fiſhery at the Iſland of *Newfoundland* and on the Coaſt of *Labrador*, as the Caſe may be, and upon ſuch Fiſh being duly entered and regularly landed in the Preſence of the proper Officer or Officers appointed for that Purpoſe.

Such Fiſh may be exported without being ſubject to Re-payment of Bounty.

VII. Provided always, and be it further enacted, That ſalted Cod Fiſh and Salmon, on which the Bounty above mentioned ſhall have been paid as aforeſaid, may nevertheleſs be exported without being ſubject to the Re-payment of the ſaid Bounty; any Thing in this Act, or any other Law or Statute to the contrary thereof in any wiſe notwithſtanding.

Bounty to be under the Management of the Commiſſioners of Cuſtoms in *Great Britain*, and of Revenue in *Ireland*.

VIII. And be it further enacted, That ſuch Bounty ſhall be under the Management of the reſpective Commiſſioners of the Cuſtoms in *England* and *Scotland*, in *Great Britain*, and the Commiſſioners of the Revenue in *Ireland* reſpectively, and ſhall be paid by the ſaid Collector or other principal Officer before whom ſuch Oath is directed to be taken as aforeſaid, out of any Fund under the Management of the ſaid Commiſſioners reſpectively: Provided always, that before any Bounty ſhall be paid upon any ſuch Fiſh as aforeſaid, the ſame ſhall be examined by Two indifferent and diſintereſted Perſons, experienced in the Nature of ſuch Fiſh, appointed

appointed for that Purpoſe at the Port of Importation, with the Approbation of the ſaid Commiſſioners reſpectively, which Perſons ſo appointed, together with the proper Officer or Officers who ſhall attend the Examination of the ſaid Fiſh, ſhall declare upon their corporal Oaths, to be adminiſtered by the Collector or other principal Officer at the Port of Importation, whether the ſaid Fiſh, or any Part thereof is or is not merchantable; and in caſe any ſuch Fiſh or any Part thereof ſhall not be merchantable no Bounty ſhall be allowed or paid on the Importation thereof.

Acts for ſecuring the Duties on Salt not to be affected.

IX. Provided alſo, and be it further enacted, That nothing in this Act contained ſhall extend, or be deemed or conſtrued to extend, to vary, alter, or repeal any Act or Acts of Parliament made for the Security of the Duties upon Salt, but that every Act or Acts of Parliament relating to ſuch Duties ſhall remain in Force in like Manner to all Intents and Purpoſes as if this Act had not been made.

Bounty ſhall not be paid on any greater Quantity of Fiſh than ſhall be expreſſed in the Manifeſt.

X. Provided alſo, and be it further enacted, That no Bounty ſhall be paid or allowed on the Importation of any ſuch Fiſh for or upon any greater Quantity or Weight thereof than is or ſhall be contained and expreſſed in the Manifeſt required by Law upon the Importation thereof into any Port of the United Kingdom.

Perſons fraudulently obtaining Bounty on ſuch Fiſh ſhall forfeit 100 *l.*

XI. And be it further enacted, That in caſe any Perſon ſhall in any Manner whatever fraudulently obtain any Bounty upon the Importation of ſuch Fiſh, or ſhall enter any ſuch Fiſh for the Purpoſe of obtaining any Bounty thereon, contrary to the true Intent and Meaning of this Act, then and in every ſuch Caſe the Perſon or Perſons ſo offending ſhall, for each and every ſuch Offence, forfeit the Sum of One hundred Pounds.

Bounty on Fiſh to be paid under certain Conditions.

XII. And be it further enacted, That the ſaid Bounty upon the Importation of ſuch Fiſh ſhall be paid and allowed in ſuch and the like Manner, and under ſuch and the like Conditions, Rules, Regulations, Reſtrictions, Penalties, and Forfeitures as any Bounties on the Importation of the Produce of the *Britiſh* Fiſheries may, by any Act or Acts of Parliament now in Force, be paid and allowed, ſo far as the ſame are applicable 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 or in reſpect of the Bounty hereby 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, Penalties, and Forfeitures, were particularly repeated and re-enacted in the Body of this preſent Act.

relating to Bounties on Fiſh to continue till *May* 1 1804.

XIII. And be it further enacted, That the ſeveral Proviſions in this Act contained relating to Bounties on the Importation of Fiſh ſhall continue in Force until the Firſt Day of *May* One thouſand eight hundred and four.

TABLES to which this Act refers.

TABLE (A).

A TABLE of additional COUNTERVAILING DUTIES of CUSTOMS payable on refined Sugar of the Manufacture of *Ireland* imported from thence into *Great Britain*.

Sugar refined, viz^{t}.	Duty. £.	s.	d.
——— Baſtards, whole or ground, the Hundred Weight	0	1	10
——— Lumps, the Hundred Weight — —	0	3	$5\frac{1}{4}$
——— Single Loaf, the Hundred Weight —	0	3	8
——— Powder Loaf and Double Loaf, the Hundred Weight	0	3	11
Sugar Candy, Brown, the Hundred Weight —	0	3	$5\frac{1}{4}$
——— White, the Hundred Weight —	0	3	11
Sugar refined of any other Sort, the Hundred Weight —	0	3	11

TABLE (B.)

A TABLE of further additional COUNTERVAILING DUTIES of CUSTOMS payable on refined Sugar of the Manufacture of *Ireland* imported from thence into *Great Britain*.

Sugar refined, viz^{t}.	Duty. £.	s.	d.
——— Baſtards, whole or ground, the Hundred Weight	0	4	0
——— Lumps, the Hundred Weight —	0	7	6
——— Single Loaf, the Hundred Weight —	0	8	0
——— Powder Loaf and Double Loaf, the Hundred Weight	0	8	7
Sugar Candy, Brown, the Hundred Weight —	0	7	6
——— White, the Hundred Weight —	0	8	7
Sugar refined of any other Sort, the Hundred Weight —	0	8	7

TABLE (C.)

A TABLE of additional DRAWBACKS or BOUNTIES to be paid or allowed on the Exportation of refined Sugar of the Manufacture of *Great Britain* exported from thence to *Ireland*.

Sugar refined, viz^{t}.	Drawback. £.	s.	d.
—— Baſtards, whole or ground, the Hundred Weight	0	1	10
—— Lumps, the Hundred Weight —	0	3	5¼
—— Single Loaf, the Hundred Weight —	0	3	8
—— Powder Loaf and Double Loaf, the Hundred Weight	0	3	11
Sugar Candy, Brown, the Hundred Weight —	0	3	5¼
—— White, the Hundred Weight —	0	3	11
Sugar refined of any other Sort, the Hundred Weight	0	3	11

TABLE (D.)

A TABLE of further additional DRAWBACKS or BOUNTIES to be paid or allowed on the Exportation of refined Sugar of the Manufacture of *Great Britain* exported from thence to *Ireland*.

Sugar refined, viz^{t}.	Drawback. £.	s.	d.
—— Baſtards, whole or ground, the Hundred Weight	0	4	0
—— Lumps, the Hundred Weight —	0	7	6
—— Single Loaf, the Hundred Weight —	0	8	0
—— Powder Loaf and Double Loaf, the Hundred Weight	0	8	7
Sugar Candy, Brown, the Hundred Weight —	0	7	6
—— White, the Hundred Weight —	0	8	7
Sugar refined of any other Sort, the Hundred Weight	0	8	7

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