ANNO QUINQUAGESIMO QUARTO

GEORGII III. REGIS.

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C A P. C.

An Act to repeal the Schedule annexed to an Act of the Forty-ſeventh Year of His preſent Majeſty, by which the Drawbacks and Bounties on Sugars exported from *Ireland* are to be aſcertained, and to ſubſtitute another Schedule in lieu thereof; and to permit the Importation into *Ireland* of Sugar, Coffee, and other Articles, the Produce of *Martinique, Mariegalante, Guadaloupe, Saint Euſtatia, Saint Martin,* and *Saba,* under the ſame Duties and Regulations, as ſimilar Articles of the *Britiſh* Plantations; to continue until the Fifth Day of *April* One thouſand eight hundred and fifteen. [18th *July* 1814.]

WHEREAS by an Act paſſed in this preſent Seſſion of Parliament, intituled *An Act to continue until the Twenty-fifth Day of* March *One thouſand eight hundred and fifteen, and to amend an Act for regulating the Drawbacks and Bounties on the Exportation of Sugar from* Ireland, certain Drawbacks and Bounties were allowed on the Exportation of Sugar from *Ireland*, according to the Proviſions of an Act made in the Forty-ſeventh Year of His preſent Majeſty's Reign, intituled *An Act to provide more effectually for regulating the Drawbacks and Bounties on the Exportation of Sugar from* Ireland, *and for allowing* Britiſh *Plantation Sugar to be warehouſed in* Ireland, *until the Twenty-fifth Day of* March *One thouſand eight hundred and eight,* as amended by ſubſequent Acts: And whereas an Alteration hath been made with reſpect to the Periods at which the Average Prices of Brown or Muſcovado Sugar are to be taken and publiſhed in the *London Gazette*; and it is expedient that the Schedule and Table of Drawbacks and Bounties annexed to the ſaid recited Act of the Forty-ſeventh Year ſhould be repealed, and that another Schedule and Table ſhould be enacted in lieu thereof: May it therefore pleaſe Your Majeſty that it may be enacted; and be it enacted by the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 Fifth Day of *July* One thouſand eight hundred and fourteen, the Schedule annexed to the ſaid recited Act of the Forty-ſeventh Year of His Majeſty's Reign, ſhall be

54 G. 3. c. 24.

47 G. 3. c. 19.

Schedule of 47 G. 3. c. 19. repealed, and inſtead thereof

the Schedule annexed to be uſed.

and the ſame is hereby repealed; and that inſtead and in lieu thereof the Schedule to this Act annexed ſhall, from and after the ſaid Fifth Day of *July* One thouſand eight hundred and fourteen, be conſtrued and taken to be the Schedule according to which the Drawbacks and Bounties on Sugar exported from *Ireland* ſhall be paid or allowed, except as hereinafter is provided.

Act not to affect the Deduction made from the Bounty on Sugar exported in Veſſels not Britiſh.

II. And be it further enacted, That nothing in this Act contained ſhall extend or be conſtrued to extend to alter or repeal the Deduction heretofore made from the Bounty or Drawback to be paid on Sugar when exported from *Ireland* in any other than a *Britiſh* Veſſel, owned, navigated, and regiſtered according to Law, as directed by the ſaid recited Act of the Forty-ſeventh Year of His preſent Majeſty's Reign.

How Drawback or Bounty to be aſcertained.

III. And be it further enacted, That from and after the ſaid Fifth Day of *July* One thouſand eight hundred and fourteen, the Drawback or Bounty to be paid or allowed on the Exportation of Sugar from *Ireland* ſhall be regulated and aſcertained in Manner following; that is to ſay, that whenever in the Publication of the *Dublin Gazette*, containing Notice of the Average Price of Brown or Muſcovado Sugar, inſerted in the *London Gazette*, publiſhed on the *Saturday* which ſhall happen next after the Firſt *Wedneſday* in *May*, the Firſt *Wedneſday* in *Auguſt*, the Firſt *Wedneſday* in *November* One thouſand eight hundred and fourteen, and the Firſt *Wedneſday* in *January* One thouſand eight hundred and fifteen, it ſhall appear that the Average Price of ſuch Sugar, aſcertained and taken in Manner preſcribed by Law in *Great Britain*, ſhall be at any of the Average Prices ſtated in the Schedule to this Act annexed, excluſive of the Duties paid or payable on the Importation thereof; then and in every ſuch Caſe the Drawback or Bounty in the Schedule to this Act annexed, mentioned as correſponding to or with the Price of which ſuch Notice in the *London* and *Dublin Gazettes* ſhall have been given as aforeſaid, ſhall be paid or allowed on Exportation (except to *Great Britain*), of the ſeveral Sorts of Sugar mentioned in the ſaid Schedule, until Notice of any other Average Price, publiſhed in the *London Gazette* on any of ſuch *Saturdays* before mentioned ſhall be inſerted in the *Dublin Gazette* (ſave and except the Notice required to be given in the *London Gazette* on the *Saturday* which ſhall happen next after the Firſt *Wedneſday* in *January* One thouſand eight hundred and fifteen; which laſt-mentioned Notice ſhall contiue in force, and ſhall regulate the ſaid Bounties and Drawbacks, until the Fifth Day of *April* One thouſand eight hundred and fifteen, and no longer); and ſuch Drawback or Bounty ſhall be paid or allowed in like Manner in every Reſpect, and ſubject and under and according to ſuch Rules, Regulations, Reſtrictions, Penalties, and Forfeitures, as any Drawbacks and Bounties are paid and allowed under or by virtue of any Act or Acts in force in *Ireland* relating to Drawbacks and Bounties at the Time of the paſſing of this Act, except in ſo far as the ſame are altered by this Act, or any other Act or Acts in force in *Ireland*.

When the Bounty on Refined Sugar ſhall take place.

IV. Provided always, and be it further enacted, That the Bounty by this Act granted on Refined Sugar exported from *Ireland* ſhall not take effect or be paid or allowed on any ſuch Sugar which ſhall be ſhipped for Exportation on or before the Fifth Day of *Auguſt* One thouſand eight hundred and fourteen, but that the ſaid Bounty on Refined Sugar exported from *Ireland* ſhall be paid or allowed on ſuch Sugar only as ſhall be ſhipped for Exportation after the ſaid Fifth Day of *Auguſt* One thouſand eight hundred

hundred and fourteen; any Thing contained in this Act or in the Schedule hereunto annexed to the contrary notwithſtanding: Provided nevertheleſs, that nothing in this Act contained ſhall extend or be conſtrued to extend to alter, vary, or repeal the additional Bounty payable on the Exportation from *Ireland* of Sugar being Double Refined, any Thing herein before contained to the contrary notwithſtanding.

Not to affect Double Refined Sugar.

V. And whereas Doubts may ariſe in certain Caſes reſpecting the Duty that would be chargeable on Raw or Clayed Sugar of the Produce of the *Britiſh* Plantations, or of the Iſlands of *Martinique*, *Mariegalante*, *Saint Martin*, *Saint Euſtatia*, and *Saba*, exported from the Warehouſe in which any ſuch Sugar ſhall have been ſecured on Importation into *Ireland*, be it therefore enacted and declared, That from and after the paſſing of this Act any ſuch Sugar ſo warehouſed, on which the Duties of Cuſtoms ſhall not have been paid, which ſhall be exported or ſhipped for Exportation from any ſuch Warehouſe, ſhall be ſubject and liable only to the Payment of ſuch Portion of the Duties of Cuſtoms due and payable on the Importation of ſuch Sugar as is ſpecified and mentioned in the Schedule to this Act annexed.

Duty to be payable on Raw or Clayed Sugar exported.

VI. And be it further enacted, That from and after the ſaid Fifth Day of *July* One thouſand eight hundred and fourteen, any Sugar, Coffee, or other Articles, being of the Growth, Production, or Manufacture of any or either of the Iſlands of *Martinique*, *Mariegalante*, *Guadaloupe*, *Saint Euſtatia*, *Saint Martin*, and *Saba*, imported into *Ireland*, ſhall and may be admitted to Entry in *Ireland*, on Payment of ſuch and the like Duties of Cuſtoms, and no other, as are or may be due and payable on the like Articles of the Growth, Production, or Manufacture of the *Britiſh* Plantations; and all ſuch Sugar, Coffee, and other Articles, ſhall on Exportation from *Ireland* be ſubject to ſuch and the like Duties, and entitled to ſuch and the like Drawbacks and Bounties, as the like Articles being of the Growth, Production, or Manufacture of the *Britiſh* Plantations are or may be ſubject or liable or entitled to, and all ſuch Goods ſhall in every other Reſpect be ſubject and liable to all and every the Rules, Regulations, Conditions, and Reſtrictions, to which any ſuch Articles being of the Growth, Production, or Manufacture of the *Britiſh* Plantations are or may be ſubject or liable to; any Thing in an Act paſſed in the Fifty-third Year of the Reign of His preſent Majeſty, intituled *An Act to prevent the Entry into* Ireland *for Home Conſumption of Sugar the Produce or Manufacture of* Martinique, Mariegalante, Guadaloupe, Saint Euſtatia, Saint Martin, *and* Saba, *at a lower Rate of Duty than is payable upon Sugar not of the* Britiſh *Plantations*, or any other Act or Acts of Parliament to the contrary notwithſtanding: Provided alſo, that any Sugar, Coffee, or other Articles of the Growth, Production, or Manufacture of any of the ſaid Iſlands, which have been or may be ſecured in Warehouſes in *Ireland*, and on which the Home Conſumption Duties ſhall not have been paid, ſhall and may be delivered from any ſuch Warehouſe for Home Conſumption on Payment of ſuch and the like Duties of Cuſtoms, and no other, as at the Time any ſuch Goods ſhall be ſo taken out of any ſuch Warehouſe ſhall be due and payable on the like Deſcription of Goods of the Growth, Production, or Manufacture of the *Britiſh* Plantations.

Sugar, etc. of the Production of Martinique, etc. admitted to Entry as the like Articles imported from the Britiſh Plantations.

53 G. 3. c. 62.

VII. And be it further enacted, That this Act ſhall continue in force until the Fifth Day of *April* One thouſand eight hundred and fifteen.

Continuance of Act.

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

Act may be altered this Seſſion.

SCHEDULE to which this Act refers.

PRICES of BROWN or MUSCOVADO SUGAR at which Drawbacks, Bounties and Duties are payable.	Drawback to be allowed on Sugar of the British Plantations exported in the same State in which it was imported, and Bounty on Refined Sugar, being Ground or Powdered Sugar.	Bounty on Refined Sugar called Bastards, or Refined Loaf Sugar broken in Pieces.	Bounty on other Refined Sugar in Loaf, complete and whole, or Lump duly refined.	Portion of DUTY to be paid on SUGAR the Produce of the British Plantations, or of the Islands of Martinique, Mariegalante, Gaudaloupe, Saint Eustatia, Saint Martin, and Saba, upon the Entry thereof from the Warehouse to be shipped for the Purpose of Exportation to any Place, except Great Britain.				
					Exported in a			
					British Ship.		Foreign Ship.	
	British Currency.	British Currency.	British Currency.		British Currency.		British Currency.	
	£ s. d.	£ s. d.	£ s. d.		£ s. d.		£ s. d.	
If the Average Price of Brown or Muscovado Sugar published in the London Gazette shall not exceed 45s. the Cwt. -	1 9 6	1 14 6	2 13 1	Brown or Muscovado Sugar, the Cwt.	0 0 6		0 1 6	
				White or Clayed, the Cwt.	0 5 6		0 6 6	
If it shall exceed 45s. and not exceed 58s. the Cwt. - - -	1 9 6	1 9 6	2 10 1	Brown or Muscovado the Cwt.	0 0 6		0 1 6	
				White or Clayed, the Cwt.	0 5 6		0 6 6	
If it shall exceed 58s. and not exceed 60s. the Cwt. - - -	1 7 6	1 7 6	2 5 8	Brown or Muscovado the Cwt.	0 2 6		0 3 6	
				White or Clayed, the Cwt.	0 7 6		0 8 6	
If it shall exceed 60s. and not exceed 62s. the Cwt. - - -	1 5 6	1 5 6	1 19 9	Brown or Muscovado the Cwt.	0 4 6		0 5 6	
				White or Clayed, the Cwt.	0 9 6		0 10 6	
If it shall exceed 62s. the Cwt. -	1 3 6	1 3 6	1 15 4	Brown or Muscovado the Cwt.	0 6 6		0 7 6	
				White or Clayed, the Cwt.	0 11 6		0 12 6	

All the above Prices are to be taken in British Currency, exclusive of the Duties of Customs paid or payable on the Importation of such Sugar.

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