ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

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C A P. XXXI.

An Act to amend certain Acts reſpecting the Exportation and Importation of Sugar, and further to regulate the Importation of Sugar, Coffee, and other Articles from certain Iſlands in the *Weſt Indies*. [2d *May* 1815.]

WHEREAS it is expedient that the Schedule and Table of Drawbacks, Bounties, and Duties annexed to an Act paſſed in the laſt Seſſion of Parliament, intituled *An Act to repeal the* 54 G. 3. c. 57. *Schedule annexed to an Act of the Forty-fifth Year of His preſent Majeſty, by which the Drawbacks and Bounties on Sugar exported are to be aſcertained, and ſubſtituting another in lieu thereof; and to permit the Importation of Sugar, Coffee, and other Articles, the Produce of* Martinique, Mariegalante, Saint Euſtatia, Saint Martin, *and* Saba, *under the ſame Duties and Regulations as ſimilar Articles of* Britiſh *Plantations, to continue until the Fifth Day of* April *One thouſand eight hundred and fifteen,* ſhould be repealed, and that another Schedule and Table ſhould be enacted in lieu thereof; May it therefore pleaſe Your Majeſty that it may be enacted; and be it enacted by the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 *April* One thouſand eight hundred and fifteen, the Schedule annexed to the ſaid recited Act ſhall be and the ſame is hereby repealed; and that inſtead and in lieu thereof the Schedule to this Act annexed ſhall, from and after the ſaid Fifth Day of *April* One thouſand eight hundred and fifteen, be conſtrued and taken to be the Schedule according to which the Drawbacks and Bounties on Sugar exported from *Great Britain* ſhall be paid or allowed, except as hereinafter is provided.

Inſtead of the Schedule under the ſaid recited Act the Schedule annexed to this Act ſhall be uſed.

II. Provided always, and be it further enacted, That the Bounty by this Act granted on Refined Sugar exported from *Great Britain*, ſhall not take Effect, or be paid or allowed on any ſuch Sugar which ſhall be ſhipped

RefinedSugar exported after April 5, to be allowed Bounty.

for Exportation on or before the Fifth Day of *April* One thouſand eight hundred and fifteen, but that the ſaid Bounty on Refined Sugar exported from *Great Britain* ſhall be paid or allowed on ſuch Sugar only as ſhall be entered and ſhipped for Exportation after the ſaid Fifth Day of *April* One thouſand eight hundred and fifteen; any Thing contained in this Act or in the Schedule hereunto annexed, to the contrary notwithſtanding.

III. And whereas by an Act paſſed in the Forty-ninth Year of the Reign of His preſent Majeſty, intituled *An Act for repealing the ſeveral Duties of Cuſtoms chargeable in* Great Britain, *and for granting other Duties in lieu thereof*; the Lord High Treaſurer or the Lords Commiſſioners of His Majeſty's Treaſury, or any Three or more of them, are authorized to ſuſpend the Payment of the additional Duties of Cuſtoms on Sugar granted by the ſaid laſt recited Act, either in the whole or in Part, whenever the Average Price of Sugar aſcertained as directed by the laſt recited Act, and by another Act paſſed in the Forty-ninth Year of His Majeſty, intituled *An Act for regulating the Mode in which the average Price of Brown or Muſcovado Sugar, excluſive of the Duty thereon, is to be aſcertained under the Proviſions of an Act paſſed in the Forty-ſixth Year of His preſent Majeſty*, ſhall be below the Prices mentioned in the ſaid firſt recited Act of the Forty-ninth Year aforeſaid: And whereas it is expedient, that during the Period of ſuch Suſpenſion the Countervailing Duties on Refined Sugar imported from *Ireland* into *Great Britain*, and the equivalent Drawback or Bounty on the Exportation to *Ireland* of Refined Sugar of the Manufacture of *Great Britain*, and alſo the additional Bounty on the Exportation of Refined Sugar from *Great Britain* other than to *Ireland*, impoſed and allowed by the ſaid laſt recited Act, ſhould in like Manner be ſuſpended; be it therefore further enacted, That whenever the Lord High Treaſurer, or the Lords Commiſſioners of His Majeſty's Treaſury for the Time being, ſhall exerciſe the Power veſted in them, and ſhall according to the Directions of the ſaid Act ſuſpend the Payment of the Whole or Part of the Duties on Sugar thereby impoſed, it ſhall be lawful for them, and they are hereby authorized and required in like Manner and for the like Period to ſuſpend either the whole of the additional Countervailing Duties of Cuſtoms on Refined Sugar of the Manufacture of *Ireland* imported from thence into *Great Britain*, and of the additional Drawback or Bounty on the Exportation to *Ireland* of Refined Sugar of the Manufacture of *Great Britain*, and of the additional Bounty on the Exportation of Refined Sugar from *Great Britain* other than to *Ireland*, impoſed and allowed by the ſaid laſt recited Act, or ſuch Part thereof reſpectively as ſhall bear a juſt Proportion to the Amount of Duty ſo ſuſpended: Provided always, 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 *Great Britain* of Sugar being Double Refined, or to repeal the additional Bounties payable on the Exportation from *Great Britain* of Refined Sugar, on account of the Temporary or War Duties impoſed on Sugar: Provided always, that the laſt mentioned additional Bounties ſhall be calculated on the Amount of the Bounty to be paid or allowed under the Directions of this preſent Act, and according to the Schedule hereunto annexed, and not otherwiſe.

49 G. 3. c. 98.

49 G. 3. c. 43.

During the Suſpenſion of the Duty on Sugar under recited Acts, the Countervailing Duties on Sugar imported from Ireland ſhall be ſuſpended, &c.

Additional Bounty on Double Re-

IV. And whereas an additional Bounty on Double Refined Sugar was granted and allowed by an Act paſſed in the Forty-ſeventh Year of His preſent Majeſty, intituled *An Act to allow for Two Years from and after*

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the passing of this Act, an additional Bounty on Double Refined Sugar, and to extend former Bounties on other Refined Sugar to such as shall be pounded, crashed, or broken; and to allow for One Year certain Bounties on British Plantation Raw Sugar exported; and which said additional Bounty on Double Refined Sugar has been by several subsequent Acts continued until the Twenty-fifth Day of *March* One thousand eight hundred and fifteen: And whereas it is expedient, that the said additional Bounty should be further continued, be it therefore enacted, That the said additional Bounty on Double Refined Sugar shall be further continued until the Fifth Day of *April* One thousand eight hundred and sixteen.

fined Sugar granted by 47 G. 3. c. 22. continued.

V. And be it further enacted, That from and after the First Day of *June* One thousand eight hundred and fifteen, so much of the said recited Act passed in the Forty-seventh Year of the Reign of His present Majesty, as relates to the allowing or paying any Bounty on Refined Sugar deposited in Warehouses under the Regulations of the said recited Act before the Exportation of such Sugar, shall be and the same is hereby repealed.

Bounty on Refined Sugar deposited in Warehouses repealed.

VI. 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 *Great Britain*, in any other than a *British* Vessel, owned, navigated, and registered according to Law, as directed by an Act passed in the Forty-third Year of the Reign of His present Majesty, intituled *An Act for discontinuing certain Drawbacks and Bounties on the Exportation of Sugar from* Great Britain, *and for allowing other Drawbacks and Bounties in lieu thereof, until the Fifteenth Day of* January *One thousand eight hundred and four.*

Deduction heretofore made from Bounty on Sugar exported in Vessels not British, not to be affected. 43 G. 3. c. 11.

VII. And be it further enacted, That the several Drawbacks and Bounties hereby granted shall be paid or allowed in such and the like Manner in every respect, and subject and under and according to the like Rules, Regulations, Restrictions, Penalties, and Forfeitures (except where any Alteration is made by this present Act), as any Drawbacks or Bounties on Sugar were paid or allowed before the said Fifth Day of *April* One thousand eight hundred and fifteen.

Drawbacks and Bounties to be paid subject to Regulations existing before April 5, 1815.

VIII. And be it further enacted, That any Sugar, Coffee, or other Articles, being of the Growth, Production, or Manufacture of any or either of the Islands of *Martinique, Mariegalante*, and *Guadaloupe*, which have been or may be secured in Warehouses in *Great Britain* on or before the First Day of *June* One thousand eight hundred and fifteen, 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 Excise, 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, Produce, or Manufacture of the *British* Plantations; and all such Sugar, Coffee, or other Articles so imported before the said First Day of *June* shall on Exportation from *Great Britain* 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.

Sugar, &c. of the Growth of Martinique, &c. warehoused before June 1st, may be delivered out on Payment of the Duties payable on Sugar of the British Plantations, and exported on like Conditions.

Sugar, &c. of St. Euſtatia, &c. to be admitted to Entry on Payment of the like Duties as Sugar of the Britiſh Plantations, and exported on like Conditions.

IX. And be it further enacted, That from and after the Fifth Day of *April* One thouſand eight hundred and fifteen, any Sugar, Coffee, or other Articles being of the Growth, Production, or Manufacture of any or either of the Iſlands of *Saint Euſtatia*, *Saint Martins*, and *Saba*, imported into *Great Britain*, ſhall and may during the Time ſuch Iſlands ſhall remain in the Poſſeſſion of His Majeſty, His Heirs or Succeſſors, be admitted to Entry, on Payment of ſuch and the like Duties of Cuſtoms and Exciſe, 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 *Great Britain*, 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 ſo imported into *Great Britain* 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.

Duties on Raw or Clayed Sugar to ceaſe.

X. And be it further enacted, That from and after the Fifth Day of *April* One thouſand eight hundred and fifteen, the Duties of Cuſtoms payable on Raw or Clayed Sugar of the Produce of the *Britiſh* Plantations, or of the Iſlands of *Martinique*, *Mariegalante*, *Guadaloupe*, *Saint Euſtatia*, *Saint Martin*, and *Saba*, exported from the Warehouſe in which any ſuch Sugar ſhall have been ſecured on Importation into *Great Britain*, ſhall ceaſe and determine, ſave and except in all Caſes relating to the recovering or paying any Arrears thereof reſpectively, which may, on the ſaid Fifth Day of *April* One thouſand eight hundred and fifteen, remain unpaid, or to any Fines, Penalties, or Forfeitures, relating thereto, which ſhall have been incurred at any Time before the ſaid Fifth Day of *April* One thouſand eight hundred and fifteen.

Act may be altered or repealed this Seſſion.

XI. 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.

SCHEDULE to which this Act refers.

Brown or Muſcovado Sugar.	Drawback to be allowed on Sugar of the Britiſh Plantations 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.
Whatever may be the Average Price of ſuch Sugar.	20s. the Cwt.	20s. the Cwt.	34s. the Cwt.

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