ANNO QUINQUAGESIMO QUINTO

GEORGII III. REGIS.

CAP. XXXVII.

An Act to amend ſeveral Acts reſpecting the Exportation and Importation of Sugar into and from *Ireland*; and further to regulate the Importation into *Ireland* 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 Schedule annexed to an Act of the Forty-ſeventh Year of His preſent Majeſty, by which the Drawbacks and Bounties on Sugar 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Britiſh *Plantations, to continue until the Fifth Day of* April *One thouſand eight hundred and fifteen,* ſhould be repealed, and that another Schedule and Table ſhould be enacted in lieu thereof: May it therefore pleaſe Your Majeſty that it may be enacted; and be it enacted by the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 *May* One thouſand eight hundred and fifteen, the Schedule annexed to the ſaid recited Act ſhall be and the ſame is hereby repealed; and that inſtead and in 54G 3.c.168.

The Schedule annexed ſhall regulate the Payment of

Bounty on Sugar inſtead of the Schedule of the recited Act.

in lieu thereof the Schedule to this Act annexed ſhall, from and after the ſaid Fifth Day of *May* 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 *Ireland*, ſhall be paid or allowed, except as herein-after is provided.

Refined Sugar exported after May 5, to be allowed Bounty.

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

47 G. 3 c. 19. to continue in force except ſo far as relates to the allowing Britiſh Plantation Sugar to be warehouſed in Ireland, &c.

III. And be it further enacted, That 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*; and which by ſeveral Acts was continued until the Twenty-fifth Day of *March* One thouſand eight hundred and fifteen, ſhall be and remain in force until the ſame ſhall be altered or repealed, except only ſo far as relates to the allowing *Britiſh* Plantation Sugar to be warehouſed in *Ireland*, and except as the ſaid recited Act is amended by this Act, or by any Act or Acts in force in *Ireland*, from and after the paſſing of this Act: 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 *Ireland*, of Sugar being Double Refined.

Deduction heretofore made from Bounty on Sugar exported in Veſſels not Britiſh, not to be affected. 47 G. 3. c. 19.

IV. 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 Act paſſed in the Forty-ſeventh Year of the Reign of His preſent Majeſty, 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.*

Drawbacks and Bounties to be paid in Britiſh Currency, ſubject to the Regulations now in force.

V. And be it further enacted, That the ſeveral Drawbacks and Bounties by this Act and the Schedule thereto annexed granted, ſhall be paid or allowed according to the Amount thereof in *Britiſh* Currency, and in ſuch and the like Manner, 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 paſſing of this Act.

Sugar, &c. of the Growth of Martinique, &c.

VI. And be it further enacted, That any Sugar, Coffee, or other Articles, being 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 *Ireland* 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 when 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 that all such Sugar, Coffee, or other Articles so imported before the Fifth Day of *April* One thousand eight hundred and fifteen 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.

warehoused before June 1, 1815, may be delivered out on Payment of the Duties payable on Sugar of the British Plantations, and exported on like Conditions.

VII. And be it further enacted, That from and after the Fifth Day of *May* 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 *Ireland*, 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 *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 so imported into *Ireland* 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.

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.

VIII. And be it further enacted, That from and after the Fifth Day of *May* One thousand eight hundred and fifteen, the Duties of Customs payable in *Ireland* 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 *Ireland*, 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 *May* 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.

Duties on Raw or Clayed Sugar to cease.

IX. 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 or repealed this Session.

SCHE-

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 is 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.	Britiſh Currency. £ s. d. 1 9 6 the Cwt.	Britiſh Currency. £ s. d. 1 9 6 the Cwt.	Britiſh Currency. £ s. d. 2 10 1¼ the Cwt.

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