ANNO PRIMO & SECUNDO

GEORGII IV. REGIS.

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C A P. CVI.

An Act to continue, until the First Day of *July* One thousand eight hundred and twenty-four, several Acts of His late Majesty, respecting the Duties of Customs payable on Merchandize imported into *Great Britain* and *Ireland* from any Place within the Limits of the *East India* Company's Charter; and to increase the Duties payable on the Importation of Sugar from the *East Indies,* until the Twenty-fifth Day of *March* One thousand eight hundred and twenty-three in *Great Britain,* and until the First Day of *July* One thousand eight hundred and twenty-four in *Ireland.*

[10th *July* 1821.]

WHEREAS an Act was passed in the Fifty-fourth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to repeal the Duties of Customs payable on* 54 G. 3. c. 38.
Goods, Wares, and Merchandize imported into Great Britain *from any Port or Place within the Limits of the Charter granted to the United Company of Merchants of* England *trading to the* East Indies; *and to grant other Duties in lieu thereof; and to establish further Regulations for the better Security of the Revenue on Goods so imported; and to alter the Periods of making up and presenting certain Accounts of* *the*

the said Company to Parliament; to continue in force until the Tenth Day of April *One thousand eight hundred and nineteen:* And whereas another Act was passed in the Fifty-fifth Year of the Reign of His
55G.3. c.10. said late Majesty, intituled *An Act to make further Provision respecting the Duties payable upon* East India *Goods, and to allow Bond to be given for Payment of the Duties upon such Goods when imported by Private Traders:* And whereas another Act was passed in the Fifty-
59G.3. c.33. ninth Year of the Reign of His said late Majesty, intituled *An Act to continue, until the First Day of* July *One thousand eight hundred and twenty-one, several Acts of the Fifty-fourth and Fifty-fifth Years of His present Majesty, respecting the Duties of Customs payable on Merchandize imported into* Great Britain *from any Place within the Limits of the Charter granted to the United Company of Merchants of* England *trading to the* East Indies: And whereas by another Act made in the said Fifty-ninth Year of His said late Majesty, intituled
59G.3. c.52. *An Act to repeal the several Duties of Customs chargeable in* Great Britain, *and to grant other Duties in lieu thereof*; and by Table B. thereto annexed, certain Duties of Customs were granted and made payable in lieu of the Duties granted by the said recited Act of the said Fifty-fourth Year of His late Majesty: And whereas the said Two first-recited Acts are near expiring, and it is fit that the same should be continued in manner herein-after mentioned; be it therefore enacted by the King's most Excellent Majesty, by and with the

Recited Acts 54G.3. c.36. 55G.3. c.10. further continued, except so far as relates to the Amount of Duties and Drawbacks under 54G.3. c.36.

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 recited Acts of the Fifty-fourth and Fifty-fifth Years of His said late Majesty's Reign, shall be and the same are hereby further continued until the First Day of *July* One thousand eight hundred and twenty-four, except so far as relates to the Amount of the Duties and Drawbacks of Customs granted and made payable by the said recited Act of the Fifty-fourth Year of His late Majesty.

II. And whereas an Act was made in the Fifty-fourth Year of the
54G.3.c.103. Reign of His said late Majesty, intituled *An Act to grant, until the Tenth Day of* April *One thousand eight hundred and nineteen, certain Duties on Goods, Wares, and Merchandize imported into* Ireland *from any Port or Place within the Limits of the Charter granted to the United Company of Merchants of* England *trading to the* East Indies, *and to establish further Regulations for the better Security of the Revenue on Goods so imported;* and which Act was, by an Act passed in the Fifty-ninth Year of His said late Majesty, continued until the Fifth Day of *July* One thousand eight hundred and twenty-one; and it is expedient that the same should be further continued; be it therefore

Recited Act continued.

enacted, That the said recited Act of the Fifty-fourth Year of the Reign of His said late Majesty, shall be and the same is hereby continued until the First Day of *July* One thousand eight hundred and twenty-four, except only so far as the same is altered by this Act.

Duties specified in Table annexed to be paid for Sugar im-

III. And whereas it is expedient to increase the Duties of Customs payable on Sugar, the Growth, Produce, or Manufacture of the *East Indies*, imported into any Part of the United Kingdom of *Great Britain* and *Ireland*; be it therefore enacted, That there shall be raised,

levied,

levied, collected, and paid, throughout the United Kingdom of *Great Britain* and *Ireland*, to and for the Use of His Majesty, His Heirs and Successors, the several Duties of Customs mentioned and set forth in Words and Figures in the Table annexed to this Act, upon the several Sorts of Sugar in the said Table mentioned and described, the Growth, Produce, or Manufacture of the *East Indies*, which shall be imported or brought into any Part of the United Kingdom at any Time after the Fifth Day of *April* One thousand eight hundred and twenty-two.

ported from the East Indies.

IV. Provided always, and be it enacted, That from and after the passing of this Act, the Duty of Two Pounds Five Shillings in the said Schedule mentioned, and no more, shall be charged and payable on every Hundred Weight of Sugar, the Growth, Produce, or Manufacture of any Place whatever in the *East Indies*, being of the Denomination of clayed, or otherwise refined or prepared so as to be equal to the Quality of clayed Sugar which shall have been or shall be imported, or which shall have been or shall be warehoused at any Time on or before the said Fifth Day of *April* One thousand eight hundred and twenty-two; and that the Duty of Two Pounds in the said Schedule mentioned, and no more, shall be charged and payable on every Hundred Weight of Brown or Muscovado Sugar, the Growth, Produce, or Manufacture of any Place whatsoever in the *East Indies*, which shall have been or shall be imported, or which shall have been or shall be warehoused at any Time on or before the said Fifth Day of *April* One thousand eight hundred and twenty-two.

The Duty of 2*l.* 5*s.* to be paid on every Cwt. of Sugar the Produce of the East Indies of the Denomination of Clayed Sugar; and the Duty of 2*l.* to be paid for every Cwt. of Brown or Muscovado Sugar imported or warehoused, before April 5, 1822.

V. Provided also, and be it enacted, That the several Duties imposed by this Act shall not be payable on any Sugar which shall have been or shall be duly warehoused according to Law, without Payment of the Duty on the First Entry thereof, unless and until such Sugar shall be taken out of such Warehouse for the Purpose of being used or consumed in *Great Britain* or *Ireland* respectively; and the several Duties by this Act granted shall be payable in lieu of the Duties of Customs granted on the like Sorts of Sugar imported into *Great Britain* by the said recited Act of the Fifty-ninth Year of the Reign of His said late Majesty, for repealing the several Duties of Customs chargeable in *Great Britain*, and granting other Duties in lieu thereof, and the Table (B.) to the said Act annexed, and in lieu of the Duties granted on the like Sorts of Sugar imported into *Ireland* by the last recited Act of the Fifty-fourth Year of His said late Majesty's Reign.

Sugar may be warehoused, and Duties not payable till taken out of Warehouse for Home Consumption.

Duties to be in lieu of those granted by 59 G. 3. c. 52. and 54 G. 3. c. 103.

VI. And be it further enacted, That before any Sugar imported into *Great Britain* or *Ireland* respectively, as being the Produce of any *British* Settlement, Possession, or Territory in the *East Indies*, shall be admitted to Entry on Payment of the Duty imposed on such Sugar by this Act, and the Table thereto annexed, the Master or other Person having or taking the Charge or Command of the Ship or Vessel in which any such Sugar shall be imported, shall produce and deliver to the Collector or other Chief Officer of the Customs at the Port of Importation, a Certificate under the Hand and Seal of the Collector or other Chief Officer of the Customs of the Port or Place in the *East*

Before Sugar of any British Settlement in India is admitted to Entry, the Master of the Vessel shall deliver to the Collector a Certificate that such Sugar is the Produce of a

British Settlement, and shall make Oath that the Sugar is the same as mentioned in such Certificate.

East Indies where such Sugar shall have been taken on board; or if no such Collector or other Chief Officer of the Customs shall be residing at such Port or Place, then a Certificate shall be produced under the Hand and Seal of the Principal Officer of such Port or Place, or of the Judge or Commercial Resident of the District, testifying that Oath had been made before him (who is hereby authorized and required to administer such Oath, and to grant such Certificate), by the Shipper of such Sugar, that the same was really and *bonâ fide* the Growth, Produce, or Manufacture of such *British* Settlement, Possession, or Territory; and the Master or other Person having or taking the Charge or Command of the Ship or Vessel in which such Sugar shall be imported into *Great Britain* or *Ireland* respectively, shall make Oath before the Collector or other Chief Officer at the Port of Importation (who is hereby authorized and required to administer the same), that the Sugar so imported is the same as mentioned and referred to in the said Certificate; and on Failure of such Certificate being produced, and Proof on Oath as aforesaid being made, such Sugar shall be deemed and taken to be the Growth, Produce, or Manufacture of some Place in the *East Indies*, not being a *British* Settlement, Possession, or Territory, and shall be charged with the Duty imposed by this Act, and the Schedule thereto annexed, on such Sugar of Foreign Growth, Produce, or Manufacture.

On Failure of such Certificate, &c. the Sugar shall be taken to be not of any British Settlement in India.

Commissioners of the Customs may admit Sugar to Entry on Payment of the former Duties, if Vessels sailed before receiving Information of the passing of this Act.

VII. And be it further enacted, That it shall and may be lawful for the Commissioners of Customs in *England* and *Scotland* respectively, and the Commissioners of Customs and Port Duties in *Ireland*, by and with the Consent and Approbation of the Commissioners of His Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland*, or any Three or more of them, upon Proof to the Satisfaction of the said Commissioners of the Customs respectively, that the Ship or Vessel in which any such Sugar shall have been laden had sailed from any Port or Place in the *East Indies* previously to any Information having reached such Port or Place of the passing of this Act, to admit such Sugar to Entry upon Payment of the Duties chargeable on such Sugar by the said Acts of the Fifty-fourth, Fifty-fifth, and Fifty-ninth Years of the Reign of His late Majesty; and such Sugar so imported in pursuance of any such Orders shall be subject and liable to the Duties imposed by the said Acts, and no more, on Importation into *Great Britain* or *Ireland*; any thing in this Act to the contrary notwithstanding.

Duties how to be levied.

VIII. And be it further enacted, That the said Duties of Customs by this Act granted and imposed shall be paid, applied, and accounted for, in such and the like Manner in all respects as the permanent Duties granted by the said recited Act of the Fifty-ninth Year of the Reign of His late Majesty, for repealing the several Duties of Customs chargeable in *Great Britain*, and granting other Duties in lieu thereof, are by the said Act directed to be paid and applied and accounted for; and the said Duties shall be raised, levied, collected, and recovered, and a Proportion of the said Duties shall and may from Time to Time be suspended, in such and the like Manner and in or by any or either of the general or special Means, Ways, or Methods, by which any other Duties of Customs on Sugars

payable to His Majesty in *Great Britain* or *Ireland* respectively, are or may be raised, levied, collected, or recovered or suspended, under or by virtue of any Act or Acts of Parliament in force immediately before the passing of this Act; and all Sugar by this Act made liable to the Payment of or chargeable with the Duties by this Act imposed, and the Importers of such Sugar, and all other Persons liable to the Payment of such Duties, shall be and the same are hereby made subject and liable to all and every the Conditions, Regulations, Rules, Restrictions, and Forfeitures, as well with respect to the Payment of the Duties on such Sugars, as with respect to the Suspension of a Proportion of the said Duties to which such Sugar or such Persons were generally or specially subject and liable by any such Act or Acts of Parliament as aforesaid, now in force relating to or concerning His Majesty's Revenue of Customs on Sugar; and all and every Pain, Penalty, Fine, or Forfeiture, of any Nature or Kind whatever, for any Offence whatever committed against or in breach of this Act, or any other Act or Acts now in force for securing Duties of Customs on Sugar, or for the Regulation or Improvement of His Majesty's Revenue of Customs, and the several Clauses, Powers, and Directions in such Acts or any of them contained, shall and are hereby directed and declared to extend to, and shall be applied, practised, and put in Execution for and in respect of the Duties of Customs by this Act imposed, and the Payment of the same, and the Suspension of a Proportion thereof, in as full and ample Manner to all Intents and Purposes whatsoever, as if all and every the said Acts, Clauses, Provisions, Powers, Directions, Fines, Pains, Penalties, or Forfeitures, were particularly repeated and re-enacted in the Body of this Act.

All the Regulations now in force as to Sugar to extend to this Act.

IX. And be it further enacted, That the Duties payable under this Act on Sugar the Growth, Produce, or Manufacture of the *East Indies*, imported into that Part of the United Kingdom called *Great Britain*, shall continue in force until and upon the Twenty-fifth Day of *March* One thousand eight hundred and twenty-three, and no longer; and that the Duties payable under this Act on such Sugar imported into that Part of the United Kingdom called *Ireland*, shall continue in force until and upon the First Day of *July* One thousand eight hundred and twenty-four, and no longer.

Continuance of the Duties.

X. 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 this Session.

TABLE to which this Act refers.

(A.)

	£	s.	d.
Sugar, the Growth, Produce, or Manufacture of any British Colony, Plantation, or Territory in the East Indies, clayed, or otherwise refined so as to be equal to the Quality of Clay, the Cwt. -	2	5	0
——— - - - Brown or Muscovado, the Cwt. -	2	0	0
Sugar, the Growth, Produce, or Manufacture of China, Java, the Eastern Islands, or any other Country or Place in the East Indies, except the British Colonies, Plantations, or Territories, clayed, or otherwise refined so as to be equal to the Quality of Clayed, the Cwt. - - -	4	6	8
——— - - - Brown or Muscovado, the Cwt.	3	3	0

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