

ANNO UNDECIMO & DUODECIMO

VICTORIÆ REGINÆ.

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CAP. XCVII.

An Act to repeal the Duties of Customs upon the Importation of Sugar, and to impose new Duties in lieu thereof. [4th *September* 1848.]

WHEREAS by an Act passed in the Session of Parliament holden in the Ninth and Tenth Years of the Reign of Her present Majesty, intituled *An Act for granting certain Duties on Sugar and Molasses*, certain Duties of Customs were imposed upon the Importation of Sugar and Molasses: And whereas it is expedient that the said Duties should be repealed, and that other Duties should be raised and levied in lieu thereof: Be it therefore enacted by the Queen's most Excellent Majesty, by and with the Advice and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of the same, That the several Duties on Sugar and Molasses imposed by the said recited Act shall be and they are hereby repealed; and that from and after the Tenth Day of *July* One thousand eight hundred and forty-eight in lieu thereof there shall be raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, upon Sugar or Molasses already or hereafter to be imported into the United Kingdom, the several Duties of Customs as the same are respectively inserted, described, and set forth in Figures, and according to the respective Dates and Periods following; (that is to say,)

9 & 10 Vict. c. 63.

Duties on Sugar and Molasses imposed by recited Act repealed, and in lieu thereof the Duties herein mentioned to be levied.

On Sugar or Molasses the Growth and Produce of any *British* Possession into which the Importation of Foreign Sugar is prohibited, being imported from any such Possession, the Duties following; (that is to say,)

	From and after 10 July 1848 to 5 July 1849 inclusive.	From and after 5 July 1849 to 5 July 1850 inclusive.	From and after 5 July 1850 to 5 July 1851 inclusive.	From and after 5 July 1851.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Candy, Brown or White, Refined Sugar, or Sugar rendered by any Process equal in Quality thereto, for every Cwt.	0 17 4	0 16 0	0 14 8	0 13 4
White Clayed Sugar, or Sugar rendered by any Process equal in Quality to White Clayed, not being Refined, or equal to Refined, for every Cwt.	0 15 2	0 14 0	0 12 10	0 11 8
Muscovado, or any other Sugar, not being equal in Quality to White Clayed, for every Cwt.	0 13 0	0 12 0	0 11 0	0 10 0
Molasses, for every Cwt.	0 4 10	0 4 6	0 4 2	0 3 9

And so in proportion for any greater or less Quantity than a Hundred Weight.

And from and after the respective Days next herein-after mentioned,— On Sugar or Molasses the Growth and Produce of any other *British* Possession, being imported from any such Possession, the Duties following; (that is to say,)

	From and after 10 July 1848 to 5 July 1849 inclusive.	From and after 5 July 1849 to 5 July 1850 inclusive.	From and after 5 July 1850 to 5 July 1851 inclusive.	From and after 5 July 1851 to 5 July 1852 inclusive.	From and after 5 July 1852 to 5 July 1853 inclusive.	From and after 5 July 1853 to 5 July 1854 inclusive.	From and after 5 July 1854.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Candy, Brown or White, Refined Sugar, or Sugar rendered by any Process equal in Quality thereto, for every Cwt.	1 2 0	1 0 4	0 18 8	0 17 0	0 16 4	0 15 4	0 13 4
White Clayed Sugar, or Sugar rendered by any Process equal in Quality to White Clayed, not being Refined or equal to Refined, for every Cwt.	0 18 4	0 16 11	0 15 5	0 14 0	0 13 5	0 12 10	0 11 8
Brown Clayed Sugar, or Sugar rendered by any Process equal in Quality to Brown Clayed, and not equal to White Clayed, for every Cwt.	0 17 0	0 15 8	0 14 4	0 13 0	0 12 5	0 11 10	0 10 0
Muscovado, or any other Sugar, not being equal in Quality to Brown Clayed Sugar, for every Cwt.	0 15 9	0 14 6	0 13 3	0 12 0	0 11 6	0 11 0	0 10 0
Molasses, for every Cwt.	0 5 10	0 5 5	0 4 11	0 4 6	0 4 4	0 4 2	0 3 9

And so on in proportion for any greater or less Quantity than a Hundred Weight.

On

On Sugar or Molasses the Growth and Produce of any Foreign Country, and on all Sugar or Molasses not otherwise charged with Duty, the Duties following; (that is to say,)

	From and after 10 July 1848 to 5 July 1849 inclusive.	From and after 5 July 1849 to 5 July 1850 inclusive.	From and after 5 July 1850 to 5 July 1851 inclusive.	From and after 5 July 1851 to 5 July 1852 inclusive.	From and after 5 July 1852 to 5 July 1853 inclusive.	From and after 5 July 1853 to 5 July 1854 inclusive.	From and after 5 July 1854.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Candy, Brown or White, Refined Sugar, or Sugar rendered by any Process equal in Quality thereto, for every Cwt. -	1 6 8	1 4 8	1 2 8	1 0 8	0 19 4	0 17 4	0 13 4
White Clayed Sugar, or Sugar rendered by any Process equal in Quality to White Clayed, not being Refined or equal to Refined, for every Cwt. -	1 1 7	0 19 10	0 18 1	0 16 4	0 15 2	0 14 0	0 11 8
Brown Clayed Sugar, or Sugar rendered by any Process equal in Quality to Brown Clayed, and not equal to White Clayed, for every Cwt. - -	1 0 0	0 18 6	0 17 0	0 15 6	0 14 6	0 13 0	0 10 0
Muscovado, or any other Sugar, not being equal in Quality to Brown Clayed Sugar, for every Cwt. - - -	0 18 6	0 17 0	0 15 6	0 14 0	0 13 0	0 12 0	0 10 0
Molasses, for every Cwt. -	0 6 11	0 6 4	0 5 9	0 5 3	0 4 10	0 4 6	0 3 9

And so in proportion for any greater or less Quantity than a Hundred Weight.

Bounties or Drawbacks upon the Exportation from the United Kingdom of the several Descriptions of Refined Sugar herein-after mentioned:

	From and after 10 July 1848 to 5 July 1849 inclusive.	From and after 5 July 1849 to 5 July 1850 inclusive.	From and after 5 July 1850 to 5 July 1851 inclusive.	From and after 5 July 1851.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Upon Refined Sugar in Loaf, complete and whole, or Lumps duly refined, having been perfectly clarified and thoroughly dried in the Stove, and being of an uniform Whiteness throughout, or such Sugar pounded, crushed, or broken, or Sugar Candy, the Cwt. - - - - - -	0 16 4	0 15 0	0 13 9	0 12 6
Upon Bastard or Refined Sugar, broken in Pieces, or being ground or powdered Sugar, or such Sugar pounded or crushed or broken, for every Cwt. -	0 13 0	0 12 0	0 11 0	0 10 0

And so in proportion for any greater or less Quantity than a Hundred Weight.

II. Pro-

Her Majesty may, by Order in Council, allow Sugar and Molasses to be imported from British Possessions in the East Indies at the lower Rate of Duty when Importation of Foreign Sugar is prohibited.

II. Provided always, and be it enacted, That if at any Time satisfactory Proof shall have been laid before Her Majesty in Council, that as respects any *British* Possession the Importation of Foreign Sugar has been prohibited, it shall and may be lawful for Her Majesty, and She is hereby empowered, from Time to Time, by any Order or Orders in Council, to declare that Sugar and Molasses the Growth or Produce of any such *British* Possession may be imported from thence into the United Kingdom, and entered at the lower Rates of Duty herein-before imposed on Sugar and Molasses the Growth or Produce of *British* Possessions into which the Importation of Foreign Sugar is prohibited; and from and after the Publication of such Order, whilst the same shall continue in force, the Sugars and Molasses therein mentioned may be so imported and entered accordingly.

Such Sugar and Molasses to be entered at the lower Rates of Duty, upon the Conditions on which Bengal Sugar was admissible under 6 & 7 W. 4. c. 26.

III. Provided always, and be it enacted, That any Sugars or Molasses the Produce of any *British* Possession within the Limits of the *East India* Company's Charter in which the Importation of Foreign Sugar is or shall be prohibited, which shall be entered for Home Use at the lower Rates of Duty herein-before imposed on Sugar and Molasses the Produce of such Possessions, shall be entered in the same and the like Manner, and under the same or the like Conditions, in and under which Sugar the Growth of the Presidency of *Bengal* might be entered for Home Use, under the Provisions of an Act passed in the Session of Parliament holden in the Sixth and Seventh Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act for the granting to His Majesty, until the Fifth Day of* July *One thousand eight hundred and thirty-seven, certain Duties on Sugar imported into the United Kingdom, for the Service of the Year One thousand eight hundred and thirty-six*, at the lower Rate of Duty therein mentioned.

Collection of Duties to be under the Management of the Customs, under 8 & 9 Vict. c. 90. and 8 & 9 Vict. c. 92.

IV. And be it enacted, That the several Duties, Bounties, and Allowances by this Act imposed and allowed shall be under the Management of the Commissioners of Her Majesty's Customs, and shall be ascertained, raised, levied, collected, paid, recovered, allowed, and applied or appropriated under the Provisions of an Act passed in the Session of Parliament holden in the Eighth and Ninth Years of the Reign of Her present Majesty, intituled *An Act for granting Duties of Customs*, and of another Act passed in the same Years, intituled *An Act to grant certain Bounties and Allowances of Customs*, and of any other Act or Acts in force relating to the Customs.

Commissioners of Customs to provide Standard Samples of White Clayed Sugar.

V. And be it enacted, That the Commissioners of Customs shall provide Samples of White Clayed Sugar, and of Sugar rendered by any Process equal in Quality to White Clayed Sugar, with reference to Colour, Grain, and Saccharine Matter, which Samples shall be deemed to be Standard Samples for the Purpose of comparing therewith such White Clayed Sugar, or Sugar rendered by any Process equal in Quality to White Clayed Sugar, as from and after the passing of this Act may be entered for Home Consumption; and such

such Standard Samples shall from Time to Time be renewed whenever the said Commissioners may deem it expedient; and no Sugar shall, as regards the Payment of Duty, be deemed or taken to be White Clayed Sugar, or Sugar rendered by any Process equal in Quality to White Clayed, unless it shall, with reference to Colour, Grain, and Saccharine Matter, equal the Standard Samples so respectively provided by the said Commissioners.

None to be deemed such unless it shall equal Standard Samples.

VI. And be it enacted, That the Commissioners of Customs shall provide Samples of Brown Clayed Sugar, and of Sugar rendered by any Process equal in Quality to Brown Clayed Sugar, which Samples shall be deemed to be Standard Samples, for the Purpose of comparing therewith such Brown Clayed Sugar, or Sugar rendered by any Process equal in Quality to Brown Clayed Sugar, as from and after the passing of this Act may be entered for Home Consumption; and such Standard Samples shall from Time to Time be renewed whenever the said Commissioners may deem it expedient; and no Sugar shall, as regards Payment of Duty, be deemed or taken to be Brown Clayed Sugar, or Sugar rendered by any Process equal in Quality to Brown Clayed Sugar, unless it shall equal the Standard Samples so respectively provided by the said Commissioners.

Commissioners of Customs to provide Standard Samples of Brown Clayed Sugar.

None to be deemed such unless it shall equal Standard Samples.

VII. And be it enacted, That all Sugar or Molasses imported, but not entered, or which shall have been warehoused without Payment of Duty on the first Importation thereof, and which shall be in Port or Warehouse at the respective Periods at which the Duties imposed by this Act shall become chargeable, shall be deemed and taken to be liable to the Duties so imposed by this Act; and the Rate or Rates of Duty chargeable by this Act upon Sugar or Molasses, from the Tenth Day of *July* One thousand eight hundred and forty-eight to the Fifth Day of *July* One thousand eight hundred and forty-nine, shall be deemed and taken to be applicable to Sugar or Molasses delivered for Home Consumption prior to the passing of this Act, and subsequently to the Tenth Day of *July* One thousand eight hundred and forty-eight.

Sugar or Molasses imported or in Warehouse to be liable to the Duties imposed by this Act.

VIII. And be it enacted, That every Order in Council to be made under the Authority of this Act shall, as soon as may be after the making thereof by Her Majesty in Council, be published in the *London Gazette*.

Orders in Council to be published in the Gazette.

IX. And be it enacted, That it shall be lawful for Her Majesty, by an Order in Council, from Time to Time to revoke or alter any Order in Council previously made under the Authority of this Act.

Orders in Council may be revoked from Time to Time.

X. And be it enacted, That a Copy of every Order of Her Majesty in Council made under the Authority of this Act shall be laid before both Houses of Parliament within Six Weeks after the issuing of the same, if Parliament be then sitting, and if not, then within Six Weeks after the Commencement of the then next Session of Parliament.

Copies of Orders in Council to be laid before Parliament.

Act may be amended, &c.

XI. And be it enacted, That this Act may be amended or repealed by any Act to be passed in this present Session of Parliament.

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