And as to pre-existing Contracts:

As to Pre-existing Contracts.

IV. Every Person who may, before the Day on which the Duty under this Act is made payable on any of the said Articles, have entered into any Contract or Agreement for the Delivery of any such Article on or after the Day on which such Duty is made payable on such Article, is hereby empowered to add to the contracted Price of such Article such a Sum of Money as will be equivalent to the increased or further Duty, as the Case may be, by this Act made payable thereon, and shall be entitled by virtue of this Act to be paid for the same accordingly.

CAP. XXIX.

An Act to alter the Duties of Customs on Sugar, Molasses, and Spirits.

[10th *July* 1854.]

Most Gracious Sovereign,

WE, your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament assembled, towards raising the Supplies to defray the Expenses of the just and necessary War in which Your Majesty is engaged, have freely and voluntarily resolved to give and grant unto Your Majesty the several additional Duties of Customs herein respectively mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and be it 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, as follows:

Duties of Customs on Sugar and Molasses to be levied after 5th July 1854.

I. That from and after the Fifth Day of *July* One thousand eight hundred and fifty-four there shall be raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, in lieu and instead of the Duties payable by Law on Sugar and Molasses, the several Duties of Customs, as follows; viz.

	s.	*d.*
Candy, Brown or White, Refined Sugar, or Sugar rendered by any Process equal in Quality thereto, until the Second Day of *August* One thousand eight hundred and fifty-four inclusive, for every Hundredweight - - -	17	4
And from and after that Day, for every Hundredweight - - -	16	0
White Clayed Sugar, or Sugar rendered by any Process equal in Quality to White Clayed, not being Refined or equal in Quality to Refined, for every Hundredweight - - - - - - - -	14	0
Yellow Muscovado and Brown Clayed Sugar, or Sugar rendered by any Process equal in Quality to Yellow Muscovado or Brown Clayed, and not equal to White Clayed, for every Hundredweight - - - -	12	0
Brown Muscovado, or any other Sugar, not being equal in Quality to Yellow Muscovado or Brown Clayed Sugar, for every Hundredweight - -	11	0
Molasses, for every Hundredweight - - - - -	4	3

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

II. For facilitating the due Assessment of Duties on White Clayed Sugar or Sugar rendered by any Process equal to White Clayed, and on Yellow Muscovado, Brown Clayed Sugar, or Sugar rendered by any Process equal in Quality to Yellow Muscovado or Brown Clayed Sugar, with reference to Colour, Grain, and Saccharine Matter, considered collectively as they affect the general Quality of such Sugars, the Commissioners of Customs shall provide and renew from Time to Time Samples of White Clayed Sugar and of Sugar rendered equal in Quality to White Clayed Sugar, and of Yellow Muscovado or Brown Clayed Sugar, which shall be deemed to be Standard Samples for the Purpose of comparing therewith Sugars entered for Home Consumption, and no Sugar shall as regards the Payment of Duty be deemed to be White Clayed Sugar or Sugar rendered by any Process equal to White Clayed Sugar, unless equal to the Standard Samples of White Clayed Sugar or of Sugar rendered equal in Quality to White Clayed Sugar, or be deemed to be Yellow Muscovado or Brown Clayed Sugar, or Sugar rendered by any Process equal to Yellow Muscovado

Muscovado or Brown Clayed Sugar, unless equal to the Standard Sample of Yellow Muscovado or Brown Clayed Sugar: It shall also be lawful for the Commissioners of Customs, if the Commissioners of Her Majesty's Treasury shall so direct, to furnish separate Samples for the Assessment of the Duties on Yellow Muscovado and on Brown Clayed Sugars, and also for the Assessment of the Duties upon Refined Sugar.

Drawbacks on Refined Sugar exported to the Isle of Man.

III. In lieu of the Bounties and Drawbacks now payable on the Exportation of Refined Sugar, the following Bounties or Drawbacks shall be allowed, from and after the Fifth Day of *July* One thousand eight hundred and fifty-four, on the Exportation or on the Removal to the *Isle of Man* for Consumption there of the several Descriptions of Refined Sugar hereinafter mentioned; (that is to say,)

	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 Hundredweight - - - - -	15	0
Upon Bastard or Refined Sugar broken in Pieces, or being ground or powdered Sugar, or such Sugar pounded or crushed, or broken, for every Hundredweight - - - - - - - - - - -	11	0

Her Majesty by Orders in Council may vary or alter Bounties and Drawbacks.

IV. It shall be lawful for Her Majesty by Order in Council, at any Time or Times before the First Day of *July* One thousand eight hundred and fifty-five, to alter or vary the Bounties or Drawbacks made payable by this Act, or to substitute others in lieu thereof, or apportion them with reference to the Qualities or Kinds of Sugar upon which the same shall by such Order or Orders in Council be allowed or made payable.

Orders in Council to be published in the London Gazette, and laid before Parliament.

V. Every Order in Council 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;* and a Copy of every Order in Council so made shall be laid before both Houses of Parliament within Six Weeks after issuing the same, if Parliament be then sitting, and if not, then within Six Weeks after the Commencement of the then next Session of Parliament.

Repeal of certain Parts of Customs Consolidation Act.

VI. So much of Sections One hundred and seven and One hundred and eight of the Customs Consolidation Act as permits or relates to the Delivery from the Warehouse, without Payment of Duty, of Sugar for the Purpose of being refined in Bonded Sugar Houses, is hereby repealed.

Existing Bonds to remain in force.

VII. All existing Bonds entered into under Section One hundred and eight are to remain in force until the Conditions thereof, or the Objects of this Act, so far as such Conditions are hereby varied, are complied with.

After 25th June 1854 no Sugar to be taken into Bonded Sugar House to be refined.

VIII. From and after the Twenty-fifth Day of *June* One thousand eight hundred and fifty-four no Sugar shall be taken into any Bonded Sugar House for the Purpose of being refined, nor shall any raw Sugar which shall then be in any such Refinery be melted or otherwise dealt with for the Purpose of or in order to the Refinement thereof.

All Sugar, &c. refined before 2d July next to be deposited in some approved Warehouse.

IX. All Sugar which shall have been refined in such Bonded Sugar Houses before the Second Day of *July* next, and all Treacle or other Produce thereof, shall be removed to and deposited in some approved Warehouse under and subject to the same Rates of Duty, Laws, and Regulations as are then in force with reference to Sugar imported from any Foreign Country, so far as the same are applicable.

Officers of Customs to take Stocks of Sugar Refiners.

X. Immediately after the Second Day of *July* One thousand eight hundred and fifty-four, and before any further Supply of Sugar shall be taken into any such Sugar House, an Account of the Stock remaining therein shall be taken by the Officers of Customs, under such Regulations as the Commissioners of Customs shall direct, of all Sugar, Molasses, Syrup, or other Materials in Process of refining, and the Duty due thereon shall be forthwith assessed and paid, according to the relative Qualities thereof, under the Directions of the Commissioners of Customs.

XI. Provided

XI. Provided always, That if any Occupier or Proprietor of any such Sugar House shall, on the Twenty-fifth Day of *June*, elect to refine and work up all the Sugar on Hand in such Sugar House without taking in any other Sugar in the meantime, he shall have the Option of so doing, and of warehousing the same, on or before the Tenth Day of *August* One thousand eight hundred and fifty-four, for Home Consumption, upon Payment of the proper Duties thereon, or for Exportation. Sugar Refiners to have the Option of working up their Stock without taking in Sugar in the meantime.

XII. On and after the Twenty-sixth Day of *May* One thousand eight hundred and fifty-four there shall be raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, for and upon the Articles under-mentioned imported into *Scotland*, the Duties of Customs herein-after specified, in addition to the Duties now chargeable thereon under any Act or Acts in force, and in addition to any Duties granted in the present Session of Parliament; (that is to say,) Additional Duties of Customs to be levied on Spirits imported into Scotland.

	s.	d.
Spirits or Strong Waters, the Produce of any *British* Possession in *America*, or the Island of *Mauritius*, not being sweetened Spirits or Spirits mixed with any Article, so that the Degree of Strength thereof cannot be exactly ascertained by *Syke*'s Hydrometer - - - - - -	0	4
Rum, the Produce of any *British* Possession within the Limits of the *East India* Company's Charter in regard to which the Conditions of the Act 4 *Vict.* c. 8. have or shall have been fulfilled, not being sweetened Spirits or Spirits so mixed as aforesaid - - - - - - - - -		
Rum Shrub, however sweetened, the Produce of and imported from such Possessions, qualified as aforesaid, or of or from any *British* Possession in *America*, or the Island of *Mauritius* - - - - -		
For every Gallon of such Spirits or strong Waters of any Strength not exceeding the Strength of Proof by *Sykes*'s Hydrometer, and so in proportion for any greater or less Strength than the Strength of Proof, and for any greater or less Quantity than a Gallon - - - - - -		

CAP. XXX.

An Act for granting certain Duties of Excise on Sugar made in the United Kingdom. [10*th July* 1854.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament assembled, towards raising the Supplies to defray the Expenses of the just and necessary War in which Your Majesty is engaged, have freely and voluntarily resolved to give and grant unto Your Majesty the several Rates and Duties of Excise herein respectively mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and be it 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, as follows:

I. In lieu of the Duties of Excise on Sugar made in the United Kingdom now payable under any other Act or Acts in force, there shall be charged, raised, levied, collected, and paid unto and for the Use of Her Majesty, Her Heirs and Successors, from and after the Twenty-sixth Day of *May* One thousand eight hundred and fifty-four, on Sugar made in the United Kingdom, the several Sums of Money and Duties of Excise herein-after inserted, described, and set forth; (that is to say,) Grants of Duties of Excise on Sugar.

	£	s.	d.
On Candy, Brown or White Refined Sugar, or Sugar rendered by any Process equal in Quality thereto, for every Hundredweight - - -	0	16	0
On White Clayed, or Sugar rendered by any Process equal in Quality to White Clayed, not being Refined or equal to Refined, for every Hundredweight -	0	14	0

On