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

	£	s.	d.
On Yellow Muscovado and Brown Clayed, or Sugar rendered by any Process equal in Quality to Yellow Muscovado or Brown Clayed, and not equal to White Clayed, according to a Standard to be furnished by the Commissioners of Her Majesty's Treasury, for every Hundredweight - - - -	0	12	0
On Brown Muscovado, and any other Sugar not being equal in Quality to Yellow Muscovado or Brown Clayed Sugar, according to a Standard to be furnished by the said Commissioners, for every Hundredweight - -	0	11	0
On Molasses, for every Hundredweight - - - - - - - -	0	4	6

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

Grant of Duties on Sugar used in the brewing of Beer, and on Licences to Brewers to use Sugar.

II. There shall also be charged, raised, levied, collected, and paid unto and for the Use of Her Majesty, Her Heirs and Successors, from and after the Fifth Day of *July* One thousand eight hundred and fifty-four, on Sugar used in the brewing or making of Beer, and on Licences to use Sugar in the brewing or making of Beer, the several Sums of Money and Duties of Excise herein-after inserted, described, and set forth; (that is to say,)

For and upon all Sugar which, on and after the Sixth Day of *July* One thousand eight hundred and fifty-four, shall be used in any Part of the United Kingdom by any Brewer of Beer for Sale in the brewing or making of Beer, the Duty of Six Shillings and Sixpence for every Hundredweight, and so in proportion for any greater or less Quantity than a Hundredweight of such Sugar, to be payable and paid by such Brewer in lieu of the Duty of Excise chargeable thereon under the Third Section of the Act passed in the Thirteenth and Fourteenth Years of Her Majesty's Reign, Chapter Sixty-seven, or of any Duty of Excise substituted for the last-mentioned Duty by any Act of the present Session of Parliament, but over and above all other Duties whether of Excise or Customs:

And for and upon every Licence to be taken out annually by every Brewer of Beer for Sale, who shall intend to use any Sugar in the brewing or making of Beer, the Duty of Twenty Shillings.

New Duty to be raised and levied in the same Manner as other Excise Duties;

and Powers and Penalties of all Excise Acts to apply to this Act.

III. The said Duties by this Act granted shall be under the Management of the Commissioners of Inland Revenue, and shall be charged, raised, levied, collected, applied, and accounted for under the Provisions of the Act passed in the First Year of Her Majesty's Reign, Chapter Fifty-seven, and in such and the like Manner, and in and by the same Means, Ways, or Methods by which any other Duties of Excise are or may be charged, raised, levied, collected, applied, and accounted for; and the said first-recited Act, and all and every other Act or Acts relating to the Duties of Excise on Sugar, and all and every Fines, Pain, Penalty, and Forfeitures, Pains, and Penalties, for any Offence against or in breach of the said Acts, or any other Act or Acts, for securing the Duties of Excise, or for the Regulation thereof, in force immediately before the passing of this Act, and the several Clauses, Powers, and Directions therein contained, shall and the same 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 Excise by this Act granted, in as full and ample a Manner as if all and every the said Act and Acts, Clauses, Provisions, Powers, Directions, Fines, Forfeitures, Pains, and Penalties were repeated and re-enacted in this Act with reference to the said Duties hereby granted.

Brewers intending to use Sugar to take out Licence for that Purpose.

IV. Every Brewer of Beer for Sale intending to use Sugar in the brewing or making of Beer shall take out a Licence in that Behalf under this Act, and shall pay the Duty charged on such Licence; and every such Licence shall be in such Form as the Commissioners of Inland Revenue shall direct, and shall be granted by the proper Officers of Excise duly authorized to grant Licences under any Law of Excise; and every such Licence shall expire on the Tenth Day of *October* next after the granting thereof, and shall be renewed annually in like Manner as other Excise Licences are by Law required to be renewed.

Commissioners of Inland Revenue to make Regulations for using Sugar in the brewing of Beer.

V. It shall be lawful for the Commissioners of Inland Revenue from Time to Time to make such Regulations for the using of Sugar in the brewing or making of Beer as they may deem to be expedient and proper for securing the Duty by this Act granted upon Sugar so used; and from and after the Fifth Day of *July* One thousand eight hundred and fifty-four it shall not be lawful for any Brewer of Beer for Sale, otherwise than in accordance with such

such Regulations, nor without having taken out such Licence as by this Act is required in that Behalf, to make use of any Sugar in the brewing or making of Beer, or in the preparing or making any Liquor or other Preparation for darkening the Colour of Worts or Beer, or to use or have in his Custody or Possession any such Liquor or Preparation, prepared or made from Sugar, under pain of the several Penalties and Forfeitures in that Behalf contained in the several Acts passed respectively in the Fifty-sixth Year of the Reign of King *George* the Third, Chapter Fifty-eight, and in the Seventh and Eighth Years of the Reign of King *George* the Fourth, Chapter Fifty-two, anything contained in an Act passed in the Tenth Year of Her Majesty's Reign, Chapter Five, or any other Act or Acts, to the contrary thereof in anywise notwithstanding; and if any Brewer of Beer for Sale who shall not have taken out such Licence as aforesaid shall at any Time after the Fifth Day of *July* One thousand eight hundred and fifty-four receive or take into or have in his Custody or Possession any Sugar (except for the necessary and ordinary Use of his Family, the Proof whereof shall lie on such Brewer,) the same shall be forfeited, and such Brewer shall be subject in respect thereof to the like Penalties and Forfeitures contained in the several Acts before mentioned.

Brewers not to use Sugar contrary to Regulations or without Licence.

VI. Every Brewer of Beer for Sale intending to use Sugar in the brewing or making of Beer, or in the preparing or making of any Liquor or other Preparation for darkening the Colour of Worts or Beer, shall make a true and particular Entry in Writing, signed by him, of his Name and Place of Abode, and of every Building, Warehouse, Storehouse, Shop, Room, or Place intended to be made use of by him for the keeping or storing of Sugar, or of using the same in the brewing or making of Beer, or in the preparing or making of any Liquor or other Preparation for darkening the Colour of Worts or Beer; and every such Entry shall be delivered to the proper Officer of Excise authorized to receive the same; and in every such Entry every Building, Warehouse, Storehouse, Shop, Room, and Place shall be distinguished by a particular Number or Letter, or Number and Letter, and the Purpose for which the same is intended to be used shall be specified and described; and every such Entry shall also set forth the Place where any such Building or other Premises as aforesaid shall be situated; and if any Sugar shall be found in any Building, Warehouse, Storehouse, Shop, Room, or Place of or belonging to any Brewer of Beer for Sale, and of which such Entry as herein directed has not been made, such Sugar shall be forfeited, and may be seized by any Officer of Excise, and such Brewer shall be subject and liable to the Penalty imposed by the Sixth Section of the Act passed in the Fourth and Fifth Years of the Reign of King *William* the Fourth, Chapter Fifty-one, for every such unentered Building, Warehouse, Storehouse, Shop, Room, or Place.

Brewers to make Entry of Premises for storing or using Sugar.

VII. Every Brewer of Beer for Sale shall, in addition to the several Particulars which by the Laws in force he is required to enter in the Book or Paper provided for the Purpose of entering therein the Quantity of Malt and Sugar respectively used or intended to be used by him in the brewing of Beer, enter or cause to be entered in such Book or Paper the particular Hour of the Day at which he intends to mash any Malt or to dissolve any Sugar; and such Entry shall be made Twenty-four Hours at the least before he shall begin to mash any Malt or to dissolve any Sugar; under the like Penalty for any Refusal or Neglect to make such Entry as is hereby directed to be made in such Book or Paper, or for cancelling, obliterating, or altering the same, as by the Laws in force such Brewer is subject or liable to for any Refusal or Neglect to make any other Entry therein, or for cancelling, obliterating, or altering any such other Entry.

Brewers using Sugar to enter in the proper Book the Hour at which they intend to mash or dissolve Sugar.

CAP. XXXI.

An Act for the better Regulation of the Traffic on Railways and Canals.

[10th *July* 1854.]

'WHEREAS it is expedient to make better Provision for regulating the Traffic on 'Railways and Canals:' 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