IV. That the Bounties and Drawbacks now payable on the Exportation of Refined Sugar, or on Removal to the *Isle of Man* for Consumption there, shall be continued until the Fifth Day of *May* next, and that from and after that Day, and until the Fifth Day of *May* One thousand eight hundred and fifty-eight, the following Drawbacks shall be allowed on the Exportation, or on the Removal to the *Isle of Man* for Consumption there, of the several Descriptions of Refined Sugar herein-after mentioned; that is to say, Bounties and Drawbacks, as herein named.

	£	s.	d.
Upon Refined Sugar in Loaf, complete or whole, or Lumps duly refined, having been perfectly clarified and thoroughly dried in the Stove, and being of an uniform Whiteness throughout, or Sugar Candy, for every Cwt.	0	17	2
Upon such Refined Sugar already described, if pounded, crushed, or broken in a Warehouse approved by the Commissioners of Customs, such Sugar having been there first inspected by the Officers of Customs in Lumps or Loaves, as if for immediate Shipment, and then packed for Exportation in the Presence of such Officers, and at the Expense of the Exporters, for every Cwt.	0	17	2
Upon Refined Sugar, unstoved, pounded, crushed, or broken, and not in any way inferior to the Export Standard Sample, No. 1., approved by the Lords of the Treasury, and which shall not contain more than Five *per Centum* Moisture over and above what the same would contain if thoroughly dried in the Stove, for every Cwt.	0	16	4
Upon Bastard or Refined Sugar, unstoved, broken in Pieces, or being ground, powdered, or crushed, not in any way inferior to the Export Standard Sample, No. 2., approved by the Lords of the Treasury, for every Cwt.	0	15	1
Upon Bastard or Refined Sugar, being inferior in Quality to the said Export Standard Sample, No. 2., for every Cwt.	0	12	8

V. The Duties imposed by this Act shall be under the Management of the Commissioners of Her Majesty's Customs, and shall be ascertained, raised, levied, collected, paid, recovered, and applied or appropriated under the Provisions of any Act or Acts now in force or hereafter to be made relating to the Customs. Duties to be under Management of Commissioners of Customs.

VI. This Act shall come into operation on the Day of the passing of this Act, and in citing it in other Acts of Parliament and in legal Instruments it shall be sufficient to use the Expression "The Customs Duties Amendment Act, 1857." Commencement of Act and Short Title.

CAP. XVI.

An Act to amend an Act of the last Session of Parliament, for repealing, and re-imposing under new Regulations, the Duty on Race Horses.

[21st *March* 1857.]

'WHEREAS by an Act of the last Session of Parliament, Chapter Eighty-two, an annual Duty of Three Pounds Seventeen Shillings was imposed for every Race Horse, and it is expedient to amend the Provisions of the said Act regulating the Collection of the said Duty:' 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: 19 & 20 Vict. c. 82.

I. Previously to the starting or running of a Race Horse at any Race, the Duty by the said Act imposed shall be paid by or on behalf of the Owner or Trainer or other Person having charge of the Horse, to an Officer to be appointed by the Commissioners of Inland Revenue for the Purpose of receiving the same, and to be called the Receiver of Race-horse Duty, Duty imposed by said Act to be paid to the Receiver of Race-horse

Duty previously to the starting of a Race Horse.

Duty, who shall give a Receipt for the Duty in such Form and with such Particulars as herein-after mentioned; and such Payment and Receipt shall free the Owner for the Time being of the Horse named in such Receipt from any further Payment of the said Duty in respect of the said Horse for the Year ending on the Fifth Day of *April* next after such Payment; and if the Owner or Trainer or other Person having charge of any Race Horse shall neglect or omit to Pay the said Duty to the said Receiver, and require and take from him such Receipt as aforesaid for the same, previously to the starting or running of such Horse at any Race in any Year ending as aforesaid, such Owner, Trainer, or other Person as aforesaid shall for every such Neglect or Omission forfeit the Sum of Fifty Pounds.

Commissioners of Inland Revenue to provide Books of printed Forms of Receipts and Counterfoils.

II. The Commissioners of Inland Revenue shall provide Books of printed Forms of Receipts with Counterfoils for the said Duty, and such Forms of Receipts and Counterfoils respectively shall be adapted for the Insertion therein of the Name or Description of the Race Horse, and the Name of the Owner of such Horse, or the Name of the Person paying the Duty, and also the Date of the actual Payment of the said Duty; and the said Commissioners shall supply a proper and sufficient Number of such Forms to the said Receiver of Race-horse Duty, from Time to Time, whenever he shall apply for the same.

Receiver of Race-horse Duty to give Receipt for Duty on printed Form, and fill up Counterfoil;

III. Whenever the said Duty for any Race Horse shall be paid to the said Receiver of Race-horse Duty, or to any Person employed or authorized by him to receive the same (and for such Person the said Receiver shall be answerable), the said Receiver shall give or cause to be given to the Person paying the said Duty a Receipt for the same upon One of such printed Forms, properly filled up with all the several Particulars for which the same shall be adapted, and signed by the said Receiver with his own Hand, and he shall also properly fill up with all the like Particulars the Counterfoil of such Receipt, and keep the same remaining in the said Book.

To be accountable for Forms of Receipts and Counterfoils supplied to him;

IV. The Receiver of Race-horse Duty shall be chargeable with and accountable in manner herein-after mentioned for every such Book of printed Forms of Receipts and Counterfoils with which he shall have been supplied, and shall, upon every Request of any Officer of Inland Revenue authorized by the said Commissioners in this Behalf, produce and show to such Officer all such Books and Forms as may from Time to Time be in the Possession of the said Receiver, and shall account with such Officer for all such Forms of Receipts and Counterfoils respectively as shall have been cut out of or separated from any such Book; and for and in respect of each and every such Form which shall have been so cut out or separated as aforesaid, and for and in respect also of each and every such Form of Receipt and Counterfoil respectively contained in any Book of such Forms delivered to such Receiver, and not produced by him to such Officer, the said Receiver shall be deemed to have received the Amount of the said Duty of Three Pounds Seventeen Shillings, and shall be charged with the same accordingly, as so much Money had and received by him for the Use of Her Majesty, Her Heirs and Successors.

To give Security, and pay over Monies to Receiver General of Inland Revenue;

V. The Receiver of Race-horse Duty shall give such Security, by Bond, with Sureties or otherwise, as the Commissioners of Inland Revenue may deem sufficient and require for duly accounting for and paying over the said Duties, and shall pay over all Monies received by him or for which he shall be chargeable under this Act to the Receiver General of Inland Revenue, or to such other Officer as the said Commissioners may direct, and under such Regulations as the said Commissioners may make in that Behalf; and upon the due Payment of all such Monies, and on the Performance by the said Receiver of Race-horse Duty, to the Satisfaction of the said Commissioners, of all Matters and Things required of him by or under the Authority of this Act, he shall have and be entitled to an Allowance at the Rate of One Shilling in the Pound on all such Monies paid over by him as aforesaid; and such Allowance shall be paid to him by the said Receiver General or other Officer by Warrant of the said Commissioners.

and to have an Allowance for due Payment and Performance of Duty.

Penalty on Receiver of Race-horse Duty for

VI. If the Receiver of Race-horse Duty shall neglect or omit to do or perform any Act, Matter, or Thing required of him by or under the Authority of this Act, or shall do or permit or suffer to be done any Act, Matter, or Thing contrary in any respect to any Injunction

Injunction or Direction herein contained, he shall for every such Offence forfeit the Sum of Fifty Pounds. Neglect of Duty.

VII. Sections Four, Five, Six, Seven, Eight, Nine, Ten, and Eleven of the said Act, and so much of Section Twelve as enacts that the Person by whom or in whose Name any Race Horse shall be entered to start or run at any Race shall be deemed to be the Owner of such Race Horse, shall be and the same are hereby repealed. Certain Sections of 19 & 20 Vict. c. 82. repealed.

CAP. XVII.

An Act for raising the Sum of Twenty-one million forty-nine thousand seven hundred Pounds by Exchequer Bills, for the Service of the Year One thousand eight hundred and fifty-seven. [21st *March* 1857.]

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 necessary Supplies which we have cheerfully granted to Your Majesty in this Session of Parliament, have resolved to give and grant unto Your Majesty the Sum herein-after 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. It shall be lawful for the Commissioners of Her Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland*, at any Time or Times, to cause any Number of Exchequer Bills to be made out at the Receipt of the Exchequer at *Westminster* for any Sum or Sums of Money not exceeding in the whole the Sum of Twenty-one million forty-nine thousand seven hundred Pounds, in like Manner as is prescribed in an Act passed in the Forty-eighth Year of the Reign of King *George* the Third, Chapter One, and in another Act passed in the Session of Parliament holden in the Fourth and Fifth Years of the Reign of His late Majesty King *William* the Fourth, Chapter Fifteen, and in another Act passed in the Session of Parliament holden in the Fifth and Sixth Years of the Reign of Her present Majesty, Chapter Sixty-six. Power to Treasury to raise 21,049,700*l.* by Exchequer Bills in like Manner as is prescribed by 48 G. 3. c. 1. 4 & 5 W. 4. c. 15. 5 & 6 Vict. c. 66.

II. All and every the Clauses, Provisoes, Powers, Privileges, Advantages, Penalties, Forfeitures, and Disabilities contained in the said Acts shall be applied and extended to the Exchequer Bills to be made out in pursuance of this Act, as fully and effectually to all Intents and Purposes as if the said several Clauses or Provisoes had been particularly repeated and re-enacted in the Body of this Act. The Clauses, &c. in recited Acts extended to this Act.

III. It shall be lawful for the said Commissioners of Her Majesty's Treasury to issue and apply from Time to Time all such Sums of Money as shall be raised by Exchequer Bills to be made out in pursuance of this Act to such Services as shall then have been voted by the Commons of the United Kingdom of *Great Britain* and *Ireland* in this present Session of Parliament. The Treasury to issue and apply the Money raised.

IV. The Principal Sum or Sums of Money to be contained in such Exchequer Bills shall be charged upon and shall be paid out of any Supplies to be hereafter granted by Parliament for that Purpose. Bills how to be charged and paid.

V. The Exchequer Bills to be made out in pursuance of this Act shall bear Date on such Days subsequently to the passing of this Act as the Commissioners of Her Majesty's Treasury may direct, and shall bear an Interest not exceeding the Rate of Threepence Halfpenny *per Centum per Diem* in respect of the whole of the Monies respectively contained therein, payable out of any Aids or Supplies in the Bank of *England* standing to the Credit of the Exchequer. Interest on Bills.

VI. All