ANNO VICESIMO OCTAVO & VICESIMO NONO

VICTORIÆ REGINÆ.

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CAP. XCV.

An Act to amend the Law relating to the Duties on Sugar, and the Drawbacks on those Duties.

[5th *July* 1865.]

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 Authority of the same, as follows:

Duties on Cane Juice.

1. That on and after the First of *September* One thousand eight hundred and sixty-five, provided that the Ratifications of a Convention between Her Majesty, the King of the *Belgians*, the Emperor of the *French*, and the King of the *Netherlands*, for regulating the Drawbacks on Sugar, which was signed at *Paris* on the Eighth Day of *November* One thousand eight hundred and sixty-four, shall then have been exchanged,—

In lieu of the Duties of Customs now charged on the under-mentioned Article, the following Duties of Customs shall be charged thereon, on Importation into *Great Britain* or *Ireland*; (that is to say,)

	£	*s.*	*d.*
Cane Juice, the Cwt. - - - -	0	8	2

Drawbacks on refined Sugar.

2. That from and after the Day on which the Ratifications of a Convention between Her Majesty, the King of the *Belgians*, the Emperor

Emperor of the *French*, and the King of the *Netherlands*, for regulating the Drawbacks on Sugar, which was signed at *Paris* on the Eighth Day of *November* One thousand eight hundred and sixty-four, shall be exchanged,—

In lieu of the Drawbacks of Twelve Shillings and Tenpence now allowed on certain Descriptions of refined Sugar, the following Drawbacks shall be paid and allowed on the under-mentioned Descriptions of refined Sugar on the Exportation thereof to Foreign Parts, or on Removal to the *Isle of Man* for Consumption there, or on Deposit in any approved Warehouse, upon such Terms and subject to such Regulations as the Commissioners of Customs may direct, for Delivery from such Warehouse as Ship's Stores only or for the Purpose of sweetening *British* Spirits in Bond; (that is to say,)

Upon Sugar refined in *Great Britain* or *Ireland*, 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; and upon such Sugar pounded, crushed, or broken in a Warehouse approved by the Commissioners of Customs, such Sugar having been 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; and upon Candy:

	£	*s.*	*d.*
For every Cwt. - - - -	0	12	4

Upon Sugar refined in *Great Britain* or *Ireland* by the centrifugal or any other Process, and not in any way inferior to the Export Standard No. 3. approved by the Lords of the Treasury:

	£	*s.*	*d.*
For every Cwt. - - - -	0	12	4

Provided, that if refined Sugar, not being in any way inferior to No. 1. Standard Export Sample approved by the Lords of the Treasury, be not thoroughly dried in the Stove, but shall be found to contain Moisture not exceeding Five *per Centum* over and above what the same would contain if thoroughly dried in the Stove, then the above Drawback shall be allowed thereon, subject to a Deduction in respect of such Moisture of Five *per Centum*, in lieu of any other Drawback now allowed thereon.

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