ANNO TERTIO & QUARTO

VICTORIÆ REGINÆ.

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C A P. LVII.

An Act to impose Duties of Excise on Sugar manufactured in the United Kingdom.

[7th *August* 1840.]

WHEREAS an Act was passed in the First Year of the Reign of Her present Majesty, intituled *An Act to impose certain Duties of Excise on Sugar made from Beet Root in the United Kingdom*, whereby a Duty of Excise of One Pound Four Shillings was imposed on every Hundred Weight of Sugar manufactured in the United Kingdom from Beet Root: And whereas an Act was passed in this present Session of Parliament, intituled *An Act for granting to Her Majesty Duties of Customs, Excise, and Assessed Taxes*, whereby an additional Duty or Charge of Five Pounds *per Centum* was imposed upon the Produce and Amount of all the several Duties and Revenues of Excise, except upon the Produce and Amount of the Duties of Excise on Horses let to hire, and on Licences taken out by Persons letting Horses to hire, and upon the Produce and Amount of the Duties on Spirits made and distilled in the United Kingdom: And whereas since the passing of the said first-recited Act Sugar has been manufactured and is now making in the United Kingdom from Potatoes, Rice, and other Materials, and it is therefore expedient to extend the said Act, and to impose on all Sugar, from whatever Materials made in the United Kingdom, the same Duties

7 W. 4. & 1 Vict. c. 57.

3 & 4 Vict. c. 17.

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as are by Law payable on Sugar made from Beet Root: 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 there shall be charged, raised, levied, collected, and paid on every Hundred Weight, and so in proportion for any greater or lesser Quantity, of all Sugar manufactured in the United Kingom, from whatever Materials made, the same Amount of Duty as is by Law payable on Sugar made or manufactured from Beet Root.

The Duty on Beet Root Sugar imposed on all Sugar made in the United Kingdom.

Duties to be under the Commissioners of Excise, and raised under former Acts.

II. And be it enacted, That the said Duties by this Act imposed shall be under the Management of the Commissioners of Excise, and the same shall be charged, raised, levied, collected, and recovered, applied, and accounted for under the Enactments and Provisions of the said first-recited Act, 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, and recovered, applied, and accounted for; and the said first-recited Act, and all and every other Act or Acts relating to the Duties of Excise, and all and every Fine, Pain, Penalty, and Forfeiture, of any Nature or Kind whatsoever, for any Offence against or in breach of the said recited Act, 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 respectively 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 imposed, in as full and ample Manner as if all and every the said Act and Acts, Clauses, Provisions, Powers, Directions, Fines, Pains, Penalties, and Forfeitures were repeated and re-enacted in this Act.

Sweets, &c. used for Sugar to be deemed Sugar.

III. And be it enacted, That all Sweets and saccharine Matter which shall resemble or be in the Form or Imitation of Sugar, or which shall be capable of being used as a Substitute for Sugar, shall be deemed and taken to be Sugar within the Meaning of this Act.

Act may be altered this Session.

IV. 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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